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Public Revenues from Alcohol Beverages

DISCUS
Distilled Spirits Council of the United States, Inc.

Compiled and
prepared by
Statistics & Economic
Research Division

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**Distilled Spirits
Council of
the United States, Inc.**

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20004

1977

PUBLIC REVENUES from ALCOHOL BEVERAGES

Distilled Spirits Council of the United States, Inc. • Washington, D.C. 20004

FOREWORD

In view of the growing interest in taxation and the increasing awareness of the interactive roles among Federal, state, and local governments in seeking new sources of revenue, DISCUS has compiled detailed information on public revenues from alcohol beverages received by the various governments for the year 1977. During 1977, annual revenues received by Federal, state, and local governments from alcohol beverages reached $10.1 billion, an amount over 17 times greater than that received in 1934. This report summarizes the growth of these revenues since 1934, the first full year after the repeal of Prohibition. In addition, it details these revenues by type of beverage and revenue source for the years 1976 and 1977 for each of the 50 states and the District of Columbia.

This report is the third edition to follow the expanded format that includes additional summary tables in the Historical and Summary Statistics sections, and provides new information in the Detailed Statistics by State section. These additions are intended to further the user's appreciation for the diversity of taxing policies found among the states with respect to alcohol beverages.

Included in the compilations are revenues collected by Federal sources, such as excise, rectification, and occupational taxes; import duties; and miscellaneous direct levies. State and local revenues encompass profits from state store markups; license fees; and excise, sales, and other taxes, such as brand registration fees and enforcement taxes. In all cases, the term "alcohol beverages" refers to an aggregation of distilled spirits, beer, and wine. Most of the data are based on a fiscal year; in some states predominantly calendar year revenues were obtainable. We have carefully noted the fiscal and/or calendar periods reflected in each of our figures.

As in the past, estimates were made by us when actual receipts were not available. Consultation with state and local officials in combination with improved methodology have enabled us to refine our estimation procedures in many states. Where appropriate, we have revised our 1976 revenue figures.

We wish to express our sincere appreciation to the personnel of state and local regulatory, licensing, and taxing authorities, and to the Bureau of Alcohol, Tobacco, and Firearms, who so graciously supplied us with special compilations which make this publication possible.

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Part I

Summary Information

Public revenues from alcohol beverages reached an all-time high of $10.1 billion during 1977, a gain of about $357 million over the 1976 level. Of the total, $5.5 billion (54.2 percent) was generated by Federal levies, $4.1 billion (41.0 percent) represented state taxes, and the remaining $487 million (4.8 percent) were levied at the local level.

Revenues from distilled spirits comprise by far the largest proportion of these receipts. The $6.4 billion earned by various governmental units from distilled spirits represents some 63.8 percent of total alcohol beverage revenues even though less than half of all retail-level expenditures for alcohol beverages are for distilled spirits. Revenues from beer equalled $3.1 billion; those from wine, $558 million.

All categories of alcohol beverage revenues increased during 1977. Revenues to the Federal government increased by about $140 million after declines in previous years. This change resulted primarily from increased excise receipts on both domestic and imported beverages.

State and local governments also earned more from alcohol beverages in 1977 than in 1976. States generated an additional 4.7 percent, including a 7.1 percent gain from sales taxes. These receipts, which usually are not counted as "alcohol beverage" revenue by the states, nevertheless earn them about 71 percent as much revenue as do state excise taxes on these products. Revenues at the local level gained more rapidly (7.0 percent) than Federal or state revenues.

TABLE 1

1977 Public Revenues From Alcohol Beverages

SUMMARY

($1,000's)

FEDERAL

Internal Revenue	$5,387,431
Import Duties	99,516
Total Federal Collections	$5,486,947

STATE

Alcohol Beverage Taxes and Fees	$2,732,706
Sales Taxes	1,411,608
Total State Collections	$4,144,315

LOCAL

Alcohol Beverage Taxes and Fees	$ 190,782
Sales Taxes	296,102
Total Local Collections	$ 486,884

GRAND TOTAL

$10,118,146

Figure 1

Distribution of Alcohol Beverage Revenues, 1977

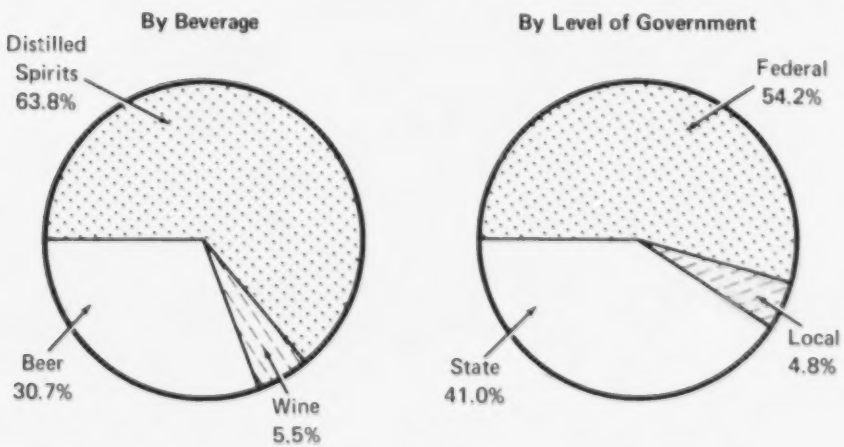


TABLE 2

Alcohol Beverage Revenues By Beverage, Level of Government, And Revenue Source, 1977

($1,000's)

Level of Government & Revenue Source	Distilled Spirits	Wine	Beer	Total
Federal Revenues				
Excise Tax	$3,790,646	$176,684	$1,381,635	$ 5,348,965
Rectification Tax	18,679	–	–	18,679
Occupational Tax	16,034	569	2,941	19,544
Import Duties	66,477	28,617	4,421	99,516
Seizures, etc.	243	–	–	243
TOTAL FEDERAL REVENUES	**$3,892,080**	**$205,870**	**$1,388,997**	**$ 5,486,947**
State Revenues				
Excise Taxes	$1,071,810	$142,665	$714,480	$ 1,928,955
Sales Taxes	627,619	103,411	680,579	1,411,608
Profits	455,530	54,493	–	510,023
License Fees	85,912	10,454	65,831	162,197
Other Revenues	110,040	6,605	14,887	131,532
TOTAL STATE REVENUES	**$2,350,911**	**$317,627**	**$1,475,777**	**$ 4,144,315**
Local Revenues				
Excise Taxes	$ 20,596	$ 1,854	$ 19,497	$ 41,947
Sales Taxes	127,105	26,159	142,838	296,102
Profits	11,533	687	3,468	15,688
License Fees	42,228	5,659	42,393	90,280
Other Revenues	5,170	197	37,500	42,866
TOTAL LOCAL REVENUES	**$ 206,632**	**$ 34,556**	**$ 245,696**	**$ 486,884**
TOTAL REVENUES – ALL LEVELS	**$6,449,623**	**$558,053**	**$3,110,471**	**$10,118,146**

NOTE: Due to rounding, items may not add to totals.

TABLE 3

Alcohol Beverage Revenues by Level of Government And Revenue Source, 1976 and 1977

($1,000's)

Level of Government Revenues Class	1977	1976[r]	1976-1977 Percentage Change
Federal Revenues			
Excise Taxes	$ 5,348,965	$5,202,885	2.8%
Domestic	4,608,897	4,483,150	2.8
Imported	740,068	719,736	2.8
Other	137,982	143,716	– 4.0%
Import Duties	99,516	98,698	0.8
Rectification Tax	18,679	26,684	–30.0
Special and Occupational	19,544	18,004	8.6
Seizures, Penalties, etc.	243	330	–26.4
TOTAL FEDERAL REVENUES	**$ 5,486,947**	**$5,346,601**	**2.6%**
State Revenues			
State Profits	$ 510,023	$ 501,829	1.6%
License Fees	162,197	155,086	4.6
Excise Tax	1,928,955	1,864,991	3.4
Sales Tax	1,411,608	1,317,695	7.1
Other Revenues	131,532	120,004	9.6
TOTAL STATE REVENUES	**$ 4,144,315**	**$3,959,604**	**4.7%**
Local Revenues			
Local Profits	$ 15,688	$ 17,016	– 7.8%
License Fees	90,280	87,038	3.7
Excise Taxes	41,947	40,832	2.7
Sales Taxes	296,102	268,407	10.3
Other Revenues	42,866	41,565	3.1
TOTAL LOCAL REVENUES	**$ 486,884**	**$ 454,859**	**7.0%**
TOTAL REVENUES – ALL LEVELS	**$10,118,146**	**$9,761,063**	**3.7%**

Note: Due to rounding, items may not add to totals.
[r]Revised.

TABLE 4

Federal Excise Tax Rates on Alcohol Beverages

CLASS OF PRODUCT	EXCISE TAX RATES		
	Proof Gallon[a]	31-Gal. Barrel	Wine Gallon[b]
Distilled Spirits	$10.50	–	–
Beer[c]	–	$9.00	–
Wine			
Still			
14% or less[d]	–	–	$ .17
Over 14% through 21%	–	–	.67
Over 21% through 24%	–	–	2.25
Champagne and other			
Naturally sparkling	–	–	3.40
Artificially carbonated	–	–	2.40

[a]A gallon at 100°. Lower proof spirits are taxed proportionately lower.
[b]A "regular" gallon of 128 fl. oz.
[c]Effective January 1, 1977; $7 per barrel on the first 60,000 barrels for breweries producing less than 2 million barrels a year; thereafter the rate is $9 per barrel.
[d]Refers to percentage alcohol content by volume.

Part II

Historical Statistics

Prohibition ended in December of 1933, and total revenues from the sale of alcohol beverages in that year were only $29.7 million. In 1934, the first full year during which the sale of all alcohol beverages was legal (at the Federal level, at least), total public revenues from our industry jumped to $594 million. Since that time, revenues have grown in every year except four.

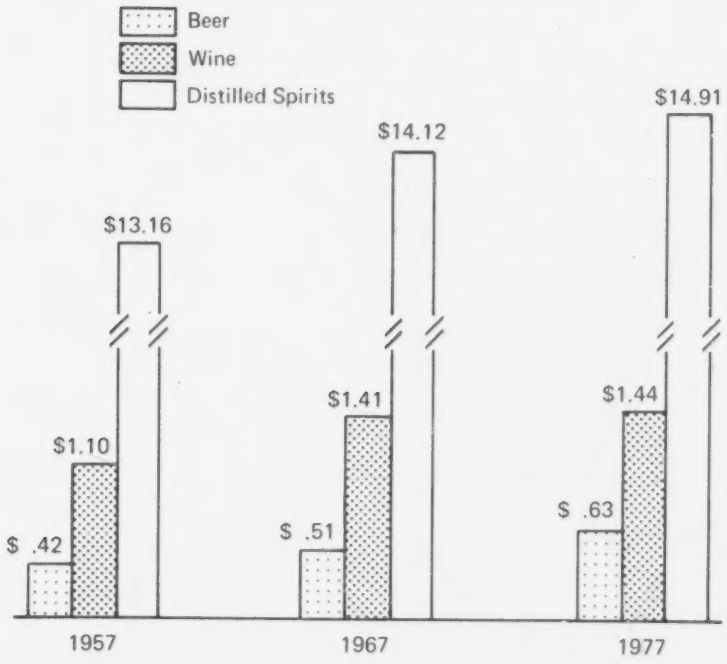
This growth, however, has not been at a constant pace. Beginning in 1937, the Federal government adopted a policy of increasing tax rates on distilled spirits, and between 1937 and 1953, Federal revenues from this source increased at an annual rate of 12.5 percent. During this same period, revenues to state and local governments grew at an annual rate of 6.5 percent. Since 1953, however, the annual growth in Federal revenues has averaged only 3.8 percent, while state and local governments continued their practice of steadily increasing tax rates. As a result, their alcohol beverage revenues have continued to grow at an annual rate of over 6 percent. The impact of this shows up in the pie charts shown on the following page. In 1957 the Federal government received 73.9 percent of the total alcohol beverage revenues, and state and local governments received the remaining 26.1 percent. By 1977, the Federal share had fallen to 54.2 percent and the state and local governments' share had risen to 45.8 percent. If this trend continues, the various types of levies found at the state and local level will eventually generate greater revenues from alcohol beverages than the Federal levies.

State and local governments have been able to increase their share of revenues from alcohol beverages by gradually raising the rates of existing taxes on alcohol beverages and by imposing new ones. In 1953 the earliest year for which we have separate revenue figures by beverage at these levels, state and local governments earned $.10 a gallon from beer, $.40 a gallon from wine, and $3.09 a gallon from distilled spirits. By 1977, these revenues per gallon from the three beverages respectively were $.36, $.90 and $5.91. Thus, in 1977 state and local governments were earning about 16 times as much from each gallon of distilled spirits as they were from beer, and nearly 7 times as much as from the sale of wine.

Data attributable to individual beverages from 1976 are not comparable to that for earlier years, as revised methodology resulted in a diminished volume of sales tax revenues being allocated to wine.

Figure 2

Total Revenues per Gallon of Beverage by Beverage Type for Selected Years[a]



[a]Since 1976, data are not comparable with that of previous years. See page 5.

Figure 3

Distribution of Revenues by Level of Government

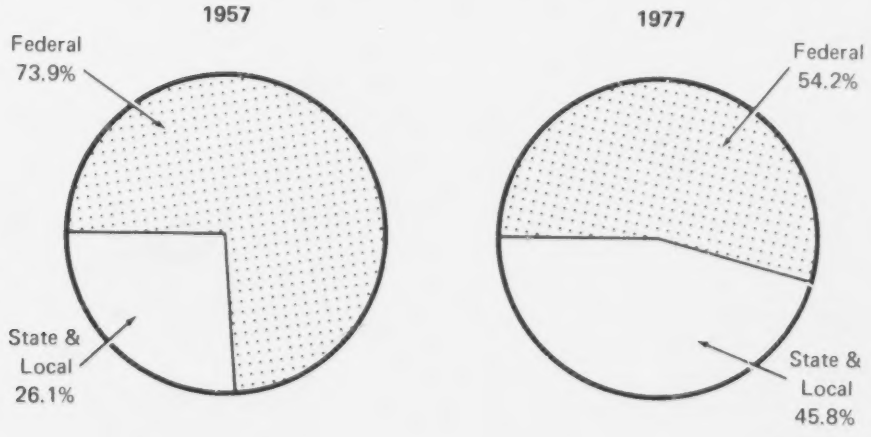


TABLE 5

Public Revenues from Alcohol Beverages, 1933-1977

($1,000's)

1933*	$ 29,704	1956	$ 4,096,920
1934	593,566	1957	3,984,288
1935	734,938	1958	4,064,528
1936	932,145	1959	4,298,466
1937	1,022,276	1960	4,481,902
1938	947,277	1961	4,687,873
1939	1,010,385	1962	4,871,299
1940	1,140,110	1963	5,076,785
1941	1,395,964	1964	5,475,786
1942	1,750,166	1965	5,712,159
1943	1,994,841	1966	5,921,960
1944	2,703,518	1967	6,496,345
1945	3,020,751	1968	6,823,046
1946	3,482,245	1969	7,473,679
1947	3,111,890	1970	7,681,640
1948	2,953,481	1971	7,964,857
1949	2,983,280	1972	8,313,876
1950	3,261,417	1973	8,946,266
1951	3,334,798	1974	9,531,816
1952	3,597,757	1975	9,676,261
1953	3,730,792	1976	9,761,063r
1954	3,616,940	1977	10,118,146
1955	3,785,059		

*From December 5, 1933 to December 31, 1933.
rRevised.

Figure 4

Revenues per Gallon of Distilled Spirits by Level of Government, 1934-1977

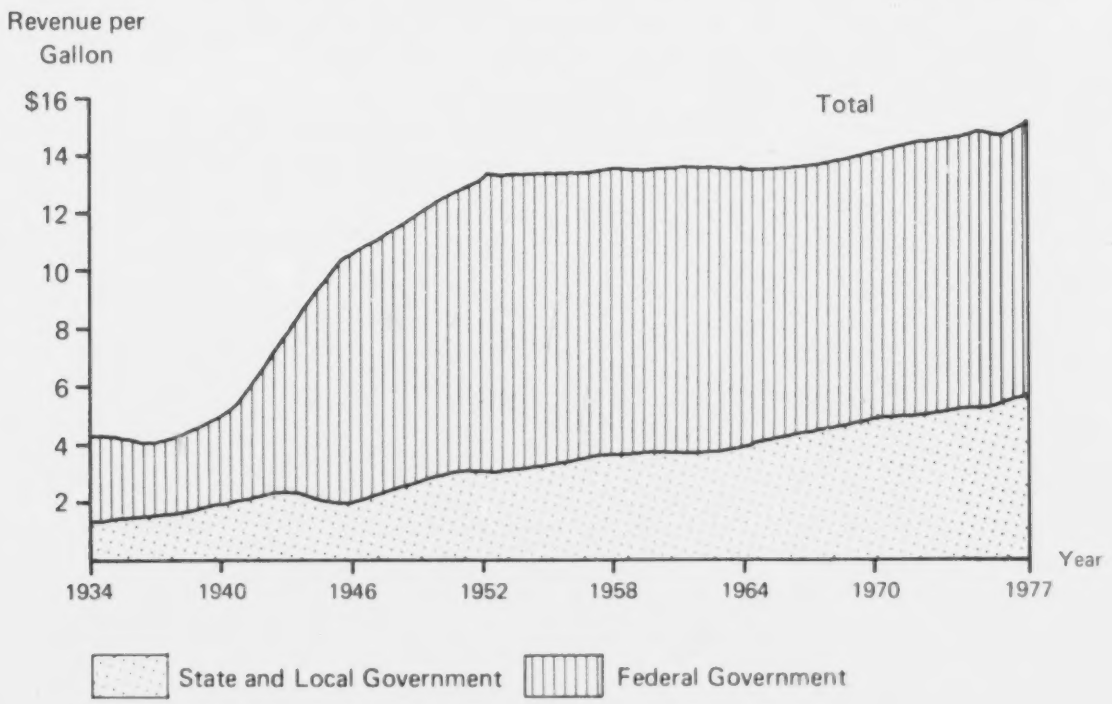


TABLE 6

Alcohol Beverage Revenues by Beverage Type, 1957-1977

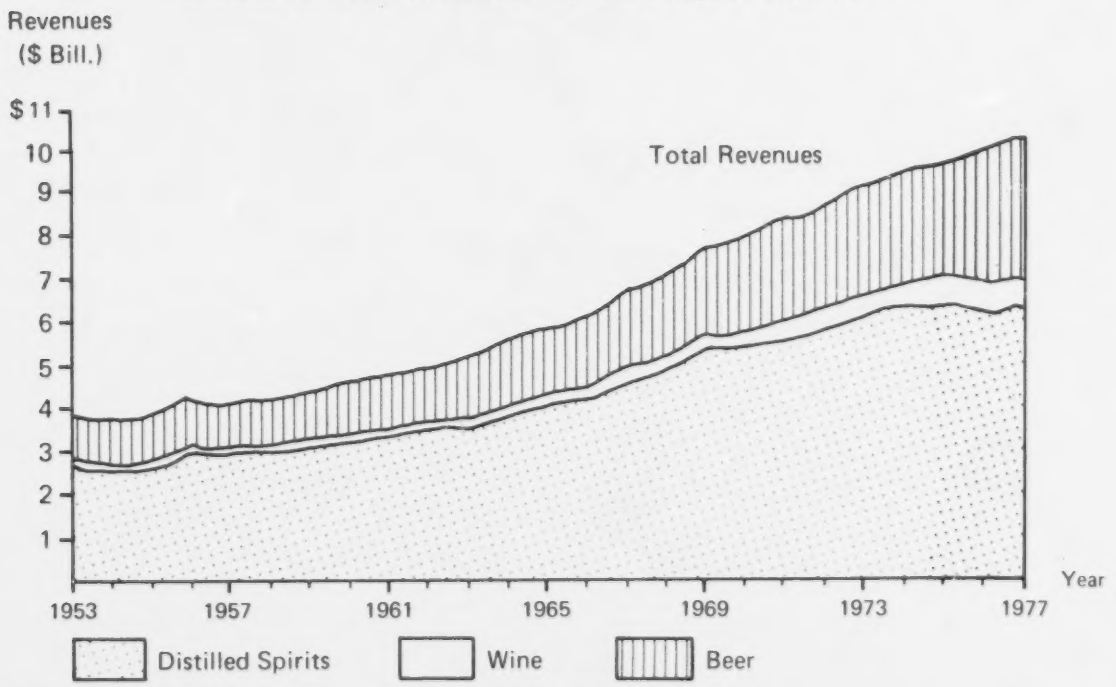
($1,000's)

Year	Distilled Spirits	Wine	Beer	Total
1957	$2,791,286	$163,919	$1,099,267	$ 4,054,472
1958	2,876,705	161,885	1,095,741	4,134,331
1959	3,051,151	170,701	1,140,314	4,362,166
1960	3,185,505	183,118	1,177,977	4,546,600
1961	3,311,555	184,690	1,195,537	4,691,782
1962	3,474,161	196,525	1,199,642	4,870,328
1963	3,524,303	215,304	1,389,146	5,128,753
1964	3,793,386	243,208	1,493,037	5,529,631
1965	4,014,107	231,121	1,521,465	5,766,693
1966	4,160,569	256,699	1,562,135	5,979,403
1967	4,574,693	276,737	1,706,828	6,558,258
1968	4,809,724	314,644	1,754,596	6,878,964
1969	5,272,616	337,219	1,935,704	7,545,539
1970	5,331,289	372,971	2,055,003	7,759,263
1971	5,506,000	465,636	2,219,892	8,191,528
1972	5,716,156	508,365	2,221,803	8,446,324
1973	6,030,002	494,659	2,435,096	8,959,757
1974	6,280,747	529,326	2,721,747	9,531,820
1975	6,299,056	575,028	2,802,174	9,676,261
1976[a,r]	6,251,499	533,058	2,976,506	9,761,063
1977	6,449,623	558,053	3,110,471	10,118,146

[a]Since 1976, data are not comparable with that of previous years. See page 5.
[r]Revised.

Figure 5

Growth in Total Revenues by Beverage, 1953-1977[a]



[a]Since 1976, data are not comparable with that of previous years. See page 5.

TABLE 7

Alcohol Beverage Revenues by Level of Government, 1957-1977

($1,000's)

Year	LEVEL OF GOVERNMENT			
	Federal	State	Local	Total
PART 1: ALL ALCOHOL BEVERAGES				
1957	$2,943,236	$ na	$1,111,236	$ na	$ 4,054,472
1958	3,016,221	na	1,118,110	na	4,134,331
1959	3,154,559	na	1,207,607	na	4,362,166
1960	3,229,263	na	1,317,337	na	4,546,600
1961	3,339,285	na	1,352,497	na	4,691,782
1962	3,453,413	1,271,439		145,476	4,870,328
1963	3,560,422	na	1,568,331	na	5,128,753
1964	3,777,435	1,583,434		168,762	5,529,631
1965	3,879,647	1,708,980		178,066	5,766,693
1966	3,957,973	na	2,021,430	na	5,979,403
1967	4,313,028	2,029,737		215,493	6,558,258
1968	4,407,976	2,236,972		234,016	6,878,964
1969	4,855,642	2,430,374		259,523	7,545,539
1970	4,848,001	2,630,733		280,529	7,759,263
1971	4,992,446	2,923,403		275,679	8,191,528
1972	5,059,793	3,104,040		282,491	8,446,324
1973	5,415,933	3,235,444		308,380	8,959,757
1974	5,532,097	3,624,819		374,904	9,531,820
1975	5,459,054	3,789,377		427,829	9,676,261
1976[a,r]	5,346,601	3,959,604		454,859	9,761,063
1977	5,486,947	4,144,315		486,884	10,118,146
PART 2: DISTILLED SPIRITS				
1957	$2,082,350	$ na	$ 708,936	$ na	$ 2,791,286
1958	2,151,995	na	724,710	na	2,876,705
1959	2,269,144	na	782,007	na	3,051,151
1960	2,325,068	na	860,437	na	3,185,505
1961	2,422,058	na	889,497	na	3,311,555
1962	2,523,926	855,720		94,515	3,474,161
1963	2,578,672	na	945,631	na	3,524,303
1964	2,742,278	955,916		95,192	3,793,386
1965	2,858,994	1,058,833		96,280	4,014,107
1966	2,913,139	na	1,247,430	na	4,160,569
1967	3,211,236	1,249,804		113,653	4,574,693
1968	3,286,593	1,398,454		124,677	4,809,724
1969	3,619,017	1,514,246		139,353	5,272,616
1970	3,567,635	1,618,163		145,491	5,331,289
1971	3,657,609	1,709,463		138,928	5,506,000
1972	3,705,093	1,869,080		141,983	5,716,156
1973	3,951,390	1,925,677		152,935	6,030,002
1974	4,029,020	2,089,159		162,568	6,280,747
1975	3,943,550	2,167,021		188,484	6,299,056
1976[a,r]	3,792,937	2,258,867		199,695	6,251,499
1977	3,892,080	2,350,911		206,632	6,449,623

NOTE: Due to rounding, items may not add to totals.

na: State and Local breakdown not available.

[a]Since 1976, data are not comparable with that of previous years. See page 5.

[r]Revised.

TABLE 7 (Cont'd)

Alcohol Beverage Revenues by Level of Government, 1957-1977

($1,000's)

Year	LEVEL OF GOVERNMENT			
	Federal	State	Local	Total
PART 3: WINE				
1957	$ 95,519	$ na	$ 68,400	$ na	$ 163,919
1958	94,985	na	66,900	na	161,885
1959	98,301	na	72,400	na	170,701
1960	105,418	na	77,700	na	183,118
1961	105,990	na	78,700	na	184,690
1962	108,374	76,549	11,602	196,525
1963	109,404	na	105,900	na	215,304
1964	126,699	105,308	11,201	243,208
1965	111,935	107,949	11,237	231,121
1966	125,099	na	131,600	na	256,699
1967	132,846	130,488	13,403	276,737
1968	155,813	144,194	14,637	314,644
1969	173,158	149,122	14,939	337,219
1970	182,945	173,352	16,674	372,971
1971	199,747	244,844	21,045	465,636
1972	203,599	283,778	20,988	508,365
1973	208,033	262,850	23,776	494,659
1974	190,069	307,534	31,723	529,326
1975	199,278	334,940	40,810	575,028
1976[a,r]	199,767	301,640	31,651	533,058
1977	205,870	317,627	34,556	558,053
PART 4: BEER				
1957	$ 765,367	$ na	$333,900	$ na	$1,099,267
1958	769,241	na	326,500	na	1,095,741
1959	787,114	na	353,200	na	1,140,314
1960	798,777	na	379,200	na	1,177,977
1961	811,237	na	384,300	na	1,195,537
1962	821,113	339,170	39,359	1,199,642
1963	872,346	na	516,800	na	1,389,146
1964	908,458	522,210	62,369	1,493,037
1965	908,718	542,198	70,549	1,521,465
1966	919,735	na	642,400	na	1,562,135
1967	968,946	649,445	88,437	1,706,828
1968	965,570	694,324	94,702	1,754,596
1969	1,063,467	767,006	105,231	1,935,704
1970	1,097,421	839,218	118,364	2,055,003
1971	1,135,090	969,096	115,706	2,219,892
1972	1,151,101	951,182	119,520	2,221,803
1973	1,256,510	1,046,917	131,669	2,435,096
1974	1,313,008	1,228,126	180,613	2,721,747
1975	1,316,226	1,287,416	198,535	2,802,174
1976[a,r]	1,353,898	1,399,096	223,512	2,976,506
1977	1,388,997	1,475,777	245,696	3,110,471

NOTE: Due to rounding, items may not add to totals.

na: State and Local breakdown not available.

[a]Since 1976, data are not comparable with that of previous years. See page 5.

[r]Revised.

Part III

State and Local Revenues by State
1977 Summary Data

Revenues earned by state and local governments from alcohol beverages amounted to $4.6 billion in 1977, 6.6 percent greater than in 1976. Predictably, these revenues are not distributed evenly among the states by type of beverage or by revenue source, as the size of states, their relative tax levels, and the regulatory framework they have adopted all influence alcohol beverage revenues.

In contrast to the Federal government which derives 70.9 percent of its alcohol beverage revenues from distilled spirits, distilled spirits generated 54.8 percent of such revenues to state and local governments. Beer accounted for 37.5 percent (compared to 30.9 percent at the Federal level) and wine 7.6 percent (compared to 3.8 percent at the Federal level). These differences are largely attributable to the growing dependence on sales taxes at the state and local levels. Sales taxes bear equally on all beverages, unlike excise taxes which are disproportionately higher on distilled spirits.

The largest single source of alcohol beverage revenues to state and local governments are excise taxes. Their $2.0 billion in revenues amounted to 42.5 percent of the total. Sales taxes on alcohol beverages contributed another $1.7 billion (36.9 percent). Profits from state and local government-operated stores were $525 million (11.3 percent); license fees were $252 million (5.5 percent), and miscellaneous forms of revenues comprised the remaining $174 million (3.8 percent) of such revenues.

Alcohol beverage revenues were highest in New York ($476 million), followed by California ($404 million), Florida ($259 million), Texas ($241 million), Pennsylvania ($238 million), and Ohio ($229 million). These six states accounted for over 39.8 percent of all alcohol beverage revenues earned at the state and local levels. They were not the leaders in terms of revenues per capita, however, as special geographic and economic factors combined with variations in the propensity to tax alcohol beverages generated larger "per person" revenues in other states. Nevada was the nation's "leader" in this respect, earning $42.18 per capita from alcohol beverages in 1977 followed by Washington ($39.63) the District of Columbia ($36.91), New Hampshire ($34.97) and South Carolina ($32.69). On the average, state and local governments received $21.40 for each resident during 1977 from the taxes and fees enumerated in this publication.

TABLE 8

Revenue Per Capita From Combined State and Local Alcohol Beverage Collections, 1977

State	Population[a] (1,000's)	Revenue ($1,000's)	Per Capita Revenue	Rank
Alabama	3,691	$ 114,995	$31.16	8
Alaska	413	8,858	21.45	22
Arizona	2,305	48,401	21.00	26
Arkansas	2,152	24,813	11.53	48
California	21,887	404,215	18.47	35
Colorado	2,625	54,665	20.82	27
Connecticut	3,107	65,458	21.07	25
Delaware	582	4,907	8.43	51
District of Columbia	685	25,281	36.91	3
Florida	8,466	258,853	30.58	9
Georgia	5,041	164,793	32.69	6
Hawaii	891	24,775	27.81	11
Idaho	856	19,037	22.24	20
Illinois	11,228	198,098	17.64	37
Indiana	5,350	65,993	12.34	46
Iowa	2,888	59,547	20.62	29
Kansas	2,320	21,223	9.15	50
Kentucky	3,468	40,258	11.61	47
Louisiana	3,930	83,612	21.28	24
Maine	1,084	30,546	28.18	10
Maryland	4,137	66,632	16.11	41
Massachusetts	5,777	106,835	18.49	34
Michigan	9,148	221,120	24.17	16
Minnesota	3,980	95,917	24.10	17
Mississippi	2,386	51,413	21.55	21
Missouri	4,822	50,827	10.54	49
Montana	766	19,455	25.40	13
Nebraska	1,555	22,234	14.30	44
Nevada	637	26,869	42.18	1
New Hampshire	850	29,727	34.97	4
New Jersey	7,338	117,302	15.99	42
New Mexico	1,196	18,447	15.42	43
New York	17,932	476,429	26.57	12
North Carolina	5,515	129,173	23.42	18
North Dakota	650	11,145	17.15	38
Ohio	10,696	228,797	21.39	23
Oklahoma	2,817	38,863	13.80	45
Oregon	2,385	54,935	23.03	19
Pennsylvania	11,796	237,763	20.16	30
Rhode Island	937	17,812	19.01	31
South Carolina	2,878	94,087	32.69	5
South Dakota	688	12,791	18.59	33
Tennessee	4,292	108,426	25.26	14
Texas	12,806	240,503	18.78	32
Utah	1,270	20,529	16.16	40
Vermont	482	15,286	31.71	7
Virginia	5,095	123,975	24.33	15
Washington	3,681	145,874	39.63	2
West Virginia	1,853	38,375	20.71	28
Wisconsin	4,644	84,521	18.20	36
Wyoming	406	6,810	16.77	39
GRAND TOTAL	**216,383**	**$4,631,199**	**$21.40**	

NOTE: Due to rounding, items may not add to totals.
[a]Estimated as of July 1, 1977, U.S. Bureau of Census

TABLE 9

State and Local Collections By Beverage Type, 1977

($1,000's)

State	Distilled Spirits	Wine	Beer	Total
Alabama	$ 61,189	$ 8,216	$ 45,589	$ 114,995
Alaska	5,526	637	2,694	8,858
Arizona	21,881	4,094	22,426	48,401
Arkansas	11,352	1,172	12,289	24,813
California	221,047	39,901	143,267	404,215
Colorado	27,989	4,134	22,542	54,665
Connecticut	38,183	5,479	21,796	65,458
Delaware	3,474	389	1,044	4,907
District of Columbia	17,835	2,309	5,137	25,281
Florida	121,699	25,955	111,199	258,853
Georgia	78,877	11,171	74,745	164,793
Hawaii	10,076	1,786	12,913	24,775
Idaho	10,698	2,637	5,703	19,037
Illinois	105,322	14,892	77,884	198,098
Indiana	31,806	3,477	30,710	65,993
Iowa	39,464	3,202	16,880	59,547
Kansas	7,900	714	12,610	21,223
Kentucky	23,396	1,512	15,349	40,258
Louisiana	32,604	3,371	47,637	83,612
Maine	17,847	3,105	9,594	30,546
Maryland	37,182	5,059	24,391	66,632
Massachusetts	71,823	9,094	25,917	106,835
Michigan	113,326	18,652	89,142	221,120
Minnesota	59,151	4,956	31,811	95,917
Mississippi	25,606	2,026	23,781	51,413
Missouri	25,204	3,128	22,495	50,827
Montana	14,591	1,570	3,293	19,455
Nebraska	10,418	1,114	10,702	22,234
Nevada	18,066	2,208	6,595	26,869
New Hampshire	22,756	2,414	4,558	29,727
New Jersey	72,602	11,467	33,232	117,302
New Mexico	7,147	1,701	9,600	18,447
New York	290,399	33,017	153,013	476,429
North Carolina	62,675	9,146	57,351	129,173
North Dakota	5,696	517	4,933	11,145
Ohio	142,443	8,255	78,099	228,797
Oklahoma	18,527	1,918	18,418	38,863
Oregon	37,157	13,762	4,016	54,935
Pennsylvania	141,020	24,176	72,566	237,763
Rhode Island	9,206	1,986	6,620	17,812
South Carolina	40,153	4,133	49,801	94,087
South Dakota	6,403	627	5,761	12,791
Tennessee	42,649	4,549	61,227	108,426
Texas	120,902	7,401	112,200	240,503
Utah	12,074	1,708	6,747	20,529
Vermont	10,157	1,280	3,849	15,286
Virginia	65,976	13,365	44,634	123,975
Washington	112,583	18,774	14,517	145,874
West Virginia	22,946	1,613	13,816	38,375
Wisconsin	45,868	3,959	34,694	84,521
Wyoming	4,671	454	1,685	6,810
GRAND TOTAL	**$2,557,543**	**$352,183**	**$1,721,474**	**$4,631,199**

NOTE: Due to rounding, items may not add to totals.

TABLE 10

Combined State and Local Collections By Revenue Source, 1977

($1,000's)

State	Profits[a]	License Fees	Excise Tax	Sales Tax[b]	Other	Total
Alabama	$ 51,957	$ 6,870	$ 34,489	$ 18,330	$ 3,348	$ 114,995
Alaska		949	7,909			8,858
Arizona		3,304	18,458	26,639		48,401
Arkansas		1,082	14,534	5,299	3,898	24,813
California		22,555	127,709	253,500	451	404,215
Colorado		1,921	19,839	32,906		54,665
Connecticut		5,374	24,793	35,291		65,458
Delaware		399	4,456		52	4,907
District of Columbia		998	10,682	13,600		25,281
Florida		11,980	200,258	46,409	206	258,853
Georgia		16,647	118,040	30,000	105	164,793
Hawaii		1,828	17,268	5,679		24,775
Idaho	11,282	1,400	3,743	2,590	23	19,037
Illinois		15,727	76,308	106,063		198,098
Indiana		5,903	28,336	31,754		65,993
Iowa	28,373	4,980	9,160	11,397	5,637	59,547
Kansas		897	11,854	8,391	82	21,223
Kentucky		3,079	14,914	16,275	5,989	40,258
Louisiana		3,880	45,941	29,694	4,097	83,612
Maine	17,509	1,158	7,114	4,600	165	30,546
Maryland	5,336	3,672	28,199	29,300	125	66,632
Massachusetts		5,354	76,558	24,808	115	106,835
Michigan	56,755	10,235	85,194	68,547	389	221,120
Minnesota	10,353	5,724	50,304	29,000	537	95,917
Mississippi	11,492	1,818	28,140	9,534	430	51,413
Missouri		3,539	23,288	24,000		50,827
Montana	7,110	1,575	10,706		63	19,455
Nebraska		1,681	11,037	9,004	513	22,234
Nevada		1,529	10,536	14,804		26,869
New Hampshire	24,985	582	4,119		41	29,727
New Jersey		9,576	53,812	50,700	3,213	117,302
New Mexico		1,248	6,484	10,705	10	18,447
New York		35,167	150,590	290,000	673	476,429
North Carolina	19,677	971	94,867	13,000	658	129,173
North Dakota		1,736	6,132	3,248	29	11,145
Ohio	85,305	11,664	72,706	58,740	382	228,797
Oklahoma		1,111	33,940	3,715	98	38,863
Oregon	47,701	1,120	5,957		157	54,935
Pennsylvania	47,690	8,457	106,485	73,133	1,998	237,763
Rhode Island		1,120	7,487	9,150	55	17,812
South Carolina		2,150	64,963	17,349	9,625	94,087
South Dakota		1,280	7,120	4,335	56	12,791
Tennessee		7,254	34,338	26,472	40,362	108,426
Texas		10,905	98,076	76,834	54,688	240,503
Utah	10,405	200	1,905	7,818	201	20,529
Vermont	556	593	12,218	1,916	4	15,286
Virginia	36,338	2,413	31,579	19,540	34,106	123,975
Washington	31,357	3,229	12,778	97,677	832	145,874
West Virginia	18,664	1,683	5,570	11,505	954	38,375
Wisconsin		3,601	38,659	42,259	2	84,521
Wyoming	2,867	360	1,352	2,200	31	6,810
GRAND TOTAL	**$525,711**	**$252,477**	**$1,970,901**	**$1,707,711**	**$174,399**	**$4,631,199**

NOTE: Due to rounding, items may not add to totals.

[a]The residual of state and local gross sales after deducting costs of goods sold, operating costs, and excise and sales taxes from gross receipts.

[b]Includes "occupational" taxes when specified as a percentage of gross sales.

TABLE 11

State and Local Collections[a] by Beverage Type, 1977

($1,000's)

State	Distilled Spirits		Wine		Beer	
	State	Local	State	Local	State	Local
Alabama	$ 58,237	$ 2,952	$ 7,937	$ 279	$ 42,026	$ 3,564
Alaska	5,526		637		2,694	
Arizona	18,411	3,470	3,401	693	16,863	5,564
Arkansas	11,229	123	1,159	13	12,108	181
California	198,973	22,075	32,719	7,182	119,713	23,553
Colorado	21,439	6,549	2,964	1,171	14,899	7,643
Connecticut	38,183		5,479		21,796	
Delaware	3,474		389		1,044	
District of Columbia	17,835		2,309		5,137	
Florida	120,313	1,386	25,755	199	109,831	1,368
Georgia	50,469	28,408	8,614	2,557	47,853	26,892
Hawaii	9,332	744	1,654	132	11,960	953
Idaho	10,450	248	2,587	49	5,231	472
Illinois	89,555	15,767	12,419	2,473	60,289	17,594
Indiana	31,806		3,477		30,710	
Iowa	39,464		3,202		16,880	
Kansas	7,800	100	703	10	12,432	177
Kentucky	19,028	4,368	1,458	54	14,319	1,030
Louisiana	27,070	5,535	2,522	849	36,554	11,084
Maine	17,847		3,105		9,594	
Maryland	30,224	6,958	4,840	219	22,681	1,710
Massachusetts	69,696	2,127	8,701	393	23,622	2,295
Michigan	113,326		18,652		89,142	
Minnesota	50,886	8,265	4,039	917	25,258	6,553
Mississippi	25,534	72	2,020	6	23,691	90
Missouri	23,324	1,880	2,837	292	19,412	3,083
Montana	14,482	109	1,558	12	3,116	177
Nebraska	9,363	1,055	992	122	9,010	1,692
Nevada	13,389	4,677	1,579	629	4,049	2,546
New Hampshire	22,756		2,414		4,558	
New Jersey	68,601	4,001	10,582	885	29,220	4,013
New Mexico	6,826	320	1,634	66	9,052	548
New York	231,782	58,617	20,979	12,038	93,668	59,345
North Carolina	62,051	625	8,947	199	57,082	269
North Dakota	5,026	670	461	56	4,123	810
Ohio	141,228	1,214	8,072	183	75,976	2,123
Oklahoma	17,825	703	1,848	70	17,517	900
Oregon	37,157		13,762		4,016	
Pennsylvania	141,020		24,176		72,566	
Rhode Island	8,775	431	1,882	103	6,087	533
South Carolina	40,153		4,133		49,801	
South Dakota	5,721	683	561	66	5,020	741
Tennessee	34,447	8,203	3,832	718	25,574	35,653
Texas	115,364	5,538	6,579	822	100,695	11,504
Utah	11,767	307	1,664	43	6,136	611
Vermont	10,078	79	1,266	14	3,777	72
Virginia	64,749	1,227	13,006	360	40,378	4,256
Washington	109,401	3,182	18,458	316	13,626	891
West Virginia	20,502	2,444	1,442	172	10,762	3,054
Wisconsin	44,486	1,382	3,778	181	32,736	1,957
Wyoming	4,528	143	440	14	1,491	194
GRAND TOTAL	**$2,350,911**	**$206,632**	**$317,627**	**$34,556**	**$1,475,777**	**$245,696**

NOTE: Due to rounding, items may not add to totals.

[a]Collections are classified by level of government according to legal authority to alter the rate or terminate imposition, rather than by actual collecting or receiving agency.

TABLE 12

Revenue Per Gallon From Combined State and Local Collections By Beverage Type, 1977

License States	Distilled Spirits			Wine			Beer		
	Consumption (1,000's gals.)	Revenue ($1,000's)	Revenue Per Gallon	Consumption (1,000's gals.)	Revenue ($1,000's)	Revenue Per Gallon	Consumption (1,000's gals.)	Revenue ($1,000's)	Revenue Per Gallon
Alaska	1,300	$ 5,526	$4.25	1,032	$ 637	$ .62	9,305	$ 2,694	$ .29
Arizona	4,584	21,881	4.77	4,677	4,094	.88	67,048	22,426	.33
Arkansas	2,537	11,352	4.47	1,336	1,172	.88	34,111	12,289	.36
California	53,573	221,047	4.13	89,237	39,901	.45	521,764	143,267	.27
Colorado	6,084	27,989	4.60	5,731	4,134	.72	65,813	22,542	.34
Connecticut	7,296	38,183	5.23	6,761	5,479	.81	57,896	21,796	.38
Delaware	1,493	3,474	2.33	826	389	.47	13,329	1,044	.08
District of Columbia	4,262	17,835	4.18	3,734	2,309	.62	16,791	5,137	.31
Florida	23,502	121,699	5.18	16,551	25,955	1.57	211,631	111,199	.53
Georgia	10,527	78,877	7.49	4,846	11,171	2.31	90,902	74,745	.82
Hawaii	2,095	10,076	4.81	1,901	1,786	.94	24,490	12,913	.53
Illinois	25,692	105,322	4.10	20,578	14,892	.72	261,437	77,884	.30
Indiana	8,009	31,806	3.97	4,444	3,477	.78	104,473	30,710	.29
Kansas	2,909	7,900	2.72	1,505	714	.47	46,802	12,610	.27
Kentucky	4,906	23,396	4.77	1,854	1,512	.82	63,067	15,349	.24
Louisiana	7,383	32,604	4.42	5,787	3,371	.58	85,026	47,637	.56
Maryland	10,914	37,182	3.41	7,543	5,059	.67	97,980	24,391	.25
Massachusetts	13,923	71,823	5.16	13,147	9,094	.69	137,042	25,917	.19
Minnesota	8,720	59,151	6.78	4,945	4,956	1.00	89,828	31,811	.35
Missouri	7,028	25,204	3.59	5,567	3,128	.56	105,140	22,495	.21
Nebraska	2,697	10,418	3.86	1,593	1,114	.70	39,450	10,702	.27
Nevada	4,593	18,066	3.93	3,154	2,208	.70	22,811	6,595	.29
New Jersey	15,894	72,602	4.57	17,968	11,467	.64	145,373	33,232	.23
New Mexico	2,096	7,147	3.41	2,215	1,701	.77	32,722	9,600	.29
New York	40,245	290,399	7.22	42,241	33,017	.78	371,623	153,013	.41
North Dakota	1,391	5,696	4.09	593	517	.87	15,437	4,933	.32
Oklahoma	4,550	18,527	4.07	2,321	1,918	.83	53,268	18,418	.35
Rhode Island	2,031	9,206	4.53	2,492	1,986	.80	22,926	6,620	.29
South Carolina	6,060	40,153	6.63	2,880	4,133	1.44	57,278	49,801	.87
South Dakota	1,386	6,403	4.62	686	627	.91	13,727	5,761	.42
Tennessee	5,747	42,649	7.42	2,606	4,549	1.75	81,994	61,227	.75
Texas	19,122	120,902	6.32	14,437	7,401	.51	362,467	112,200	.31
Wisconsin	11,156	45,868	4.11	7,447	3,959	.53	144,118	34,694	.24
License States	**323,705**	**$1,640,365**	**$5.07**	**302,635**	**$217,827**	**$ .72**	**3,467,068**	**$1,225,653**	**$ .35**

Control States	Distilled Spirits			Wine			Beer		
	Consumption (1,000's gals.)	Revenue ($1,000's)	Revenue Per Gallon	Consumption (1,000's gals.)	Revenue ($1,000's)	Revenue Per Gallon	Consumption (1,000's gals.)	Revenue ($1,000's)	Revenue Per Gallon
Alabama	5,823	$ 61,189	$10.51	2,811	$ 8,216	$2.92	62,317	$ 45,589	$ .73
Idaho	1,249	10,698	8.56	1,274	2,637	2.07	21,687	5,703	.26
Iowa	4,119	39,464	9.58	1,721	3,202	1.86	67,393	16,880	.25
Maine	2,181	17,847	8.18	1,599	3,105	1.94	26,207	9,594	.37
Michigan	17,501	113,326	6.48	14,305	18,652	1.30	225,816	89,142	.39
Mississippi	3,741	25,606	6.84	1,449	2,026	1.40	42,563	23,781	.56
Montana	1,611	14,591	9.06	905	1,570	1.74	23,798	3,293	.14
New Hampshire	4,727	22,756	4.81	2,561	2,414	.94	27,793	4,558	.16
North Carolina	8,698	62,675	7.21	6,937	9,146	1.32	99,861	57,351	.57
Ohio	14,791	142,443	9.63	11,375	8,255	.73	235,801	78,099	.33
Oregon	4,386	37,157	8.47	6,753	13,762	2.04	55,511	4,016	.07
Pennsylvania	16,933	141,020	8.33	14,841	24,176	1.63	281,100	72,566	.26
Utah	1,301	12,074	9.28	941	1,708	1.81	19,567	6,747	.34
Vermont	1,430	10,157	7.10	1,283	1,280	1.00	11,798	3,849	.33
Virginia	8,812	65,976	7.49	6,611	13,365	2.02	105,831	44,634	.42
Washington	7,807	112,583	14.42	10,222	18,774	1.84	87,646	14,517	.17
West Virginia	2,752	22,946	8.34	986	1,613	1.64	31,370	13,816	.44
Wyoming	996	4,671	4.69	495	454	.92	12,373	1,685	.14
Control States	**108,858**	**$ 917,178**	**$ 8.43**	**87,069**	**$134,357**	**$1.54**	**1,438,432**	**$ 495,821**	**$ .34**
ALL STATES	**432,562**	**$2,557,543**	**$ 5.91**	**389,704**	**$352,183**	**$ .90**	**4,905,501**	**$1,721,474**	**$ .35**

NOTE: In all instances, consumption figures are for Calendar 1977. Many of the revenue estimates are for fiscal 1977. Due to rounding, items may not add to totals.

TABLE 13

State and Local Collections[a] by Revenue Source and State, 1977

($1,000's)

License States	Store Profits		License Fees		Excise Taxes		Sales Taxes[b]		Other Revenues[c]		Total	
	State	Local	State	Local	State	Local	State	Local	State	Local	State	Local
Alaska	$	$	$ 949	$	$ 7,909	$	$ 18,000	$ 8,639	$	$	$ 8,858	$
Arizona			2,217	1,088	18,458		5,299		3,898		38,675	9,726
Arkansas			766	316	14,534		200,690	52,810	451		24,497	316
California			22,555		127,709		17,543	15,363			351,405	52,810
Colorado			1,921		19,839		35,291				39,302	15,363
Connecticut			5,374		24,793				52		65,458	
Delaware			399		4,456		13,600				4,907	
District of Columbia			998		10,682		43,456	2,953	206		25,281	
Florida			11,980		200,258		30,000		105		255,900	2,953
Georgia			737	15,910	76,093	41,947	5,679				106,936	57,857
Hawaii			*	1,828	17,268		84,850	21,213			22,947	1,828
Illinois			1,106	14,621	76,308		31,754				162,264	35,834
Indiana			5,903		28,336		8,258	133	82		65,993	
Kansas			742	155	11,854		16,275		2,352	3,637	20,936	288
Kentucky			1,264	1,815	14,914		17,817	11,878	1	4,096	34,806	5,452
Louisiana		5,336	2,386	1,494	45,941		29,300		12	113	66,145	17,467
Maryland			234	3,438	28,199		24,808		115		57,745	8,887
Massachusetts		10,353	540	4,815	76,558		29,000		537		102,020	4,815
Minnesota			341	5,383	50,304		20,600	3,400			80,182	15,735
Missouri			1,685	1,854	23,288		8,100	904	83	430	45,573	5,254
Nebraska			145	1,536	11,037		8,460	6,345			19,365	2,870
Nevada			22	1,507	10,536		50,700		2,003	1,211	19,017	7,852
New Jersey			1,888	7,683	53,812		10,705		10		108,403	8,899
New Mexico			314	935	6,484		160,000	130,000	673		17,513	935
New York			35,167		150,590		3,248		29		346,429	130,000
North Dakota			200	1,536	6,132		2,251	1,463	98		9,609	1,536
Oklahoma			901	210	33,940		9,150		55		37,190	1,673
Rhode Island			53	1,067	7,487		17,349		9,625		16,745	1,067
South Carolina			2,150		64,963		4,000	335	56		94,087	
South Dakota			125	1,155	7,120		20,276	6,196	8,361	32,001	11,301	1,490
Tennessee			877	6,377	34,338		61,467	15,367	54,456	232	63,852	44,574
Texas			8,640	2,265	98,076		42,259		2		222,639	17,864
Wisconsin			81	3,520	38,659						81,001	3,520
License States	**$ 0**	**$15,688**	**$112,659**	**$80,512**	**$1,400,873**	**$41,947**	**$1,030,186**	**$276,998**	**$83,261**	**$41,719**	**$2,626,979**	**$456,864**

Control States	Store Profits		License Fees		Excise Taxes		Sales Taxes[b]		Other Revenues[c]		Total	
	State	Local	State	Local	State	Local	State	Local	State	Local	State	Local
Alabama	$ 51,957	$	$ 225	$ 6,645	$ 34,489	$	$ 18,330	$	$ 3,199	$ 149	$ 108,200	$ 6,795
Idaho	11,282		631	769	3,743		2,590		23		18,268	769
Iowa	28,373		4,980		9,160		11,397		5,637		59,547	
Maine	17,509		1,158		7,114		4,600		165		30,546	
Michigan	56,755		10,235		85,194		68,547		389		221,120	
Mississippi	11,492		1,818		28,140		9,534		262	167	51,246	167
Montana	7,110		1,277	298	10,706				63		19,156	298
New Hampshire	24,985		582		4,119				41		29,727	
North Carolina	19,677		535	436	94,867		13,000			658	128,079	1,094
Ohio	85,305		11,664		72,705		55,220	3,520	382		225,277	3,520
Oregon	47,701		1,120		5,957				157		54,935	
Pennsylvania	47,690		8,457		106,485		73,133		1,998		237,763	
Utah	10,405		97	103	1,905		7,132	685	28	173	19,568	961
Vermont	556		428	165	12,218		1,916		4		15,122	165
Virginia	36,338		1,411	1,002	31,579		14,700	4,840	34,106		118,133	5,842
Washington	31,357		3,229		12,778		93,288	4,389	832		141,485	4,389
West Virginia	18,664		1,683		5,570		5,835	5,670	954		32,705	5,670
Wyoming	2,867		9	351	1,352		2,200		31		6,459	351
Control States	**$510,023**	**$ 0**	**$ 49,538**	**$ 9,769**	**$ 528,081**	**$ 0**	**$ 381,423**	**$ 19,104**	**$ 48,271**	**$ 1,147**	**$1,517,336**	**$ 30,020**
ALL STATES	**$510,023**	**$15,688**	**$162,197**	**$90,280**	**$1,928,955**	**$41,947**	**$1,411,608**	**$296,102**	**$131,532**	**$42,866**	**$4,144,315**	**$486,884**

NOTE: Due to rounding, items may not add to totals.

[a]Level of government is defined by legal authority to alter the tax rate or terminate imposition; rather than by actual collecting or receiving agency.

[b]Includes "occupational" taxes when specified as a percentage of gross sales.

[c]Includes other taxes, miscellaneous income.

*Less than $500.

TABLE 14

Per Capita Apparent Consumption of Alcohol Beverages by Beverage and State, 1977

State	Distilled Spirits		Wine		Beer	
	Gallons Per Capita	Rank	Gallons Per Capita	Rank	Gallons Per Capita	Rank
Alabama	1.58	36	.76	43	16.88	49
Alaska	3.15	4	2.50	9	22.53	30
Arizona	1.99	28	2.03	16	29.09	6
Arkansas	1.18	50	.62	46	15.85	50
California	2.45	10	4.08	3	23.84	19
Colorado	2.32	15	2.18	13	25.07	12
Connecticut	2.35	14	2.18	14	18.63	43
Delaware	2.57	8	1.42	26	22.90	28
District of Columbia	6.22	2	5.45	1	24.51	15
Florida	2.78	6	1.95	17	25.00	13
Georgia	2.09	25	.96	39	18.03	46
Hawaii	2.35	13	2.13	15	27.49	8
Idaho	1.46	42	1.49	23	25.34	11
Illinois	2.29	16	1.83	19	23.28	26
Indiana	1.50	39	.83	41	19.53	40
Iowa	1.43	45	.60	49	23.34	25
Kansas	1.25	49	.65	45	20.17	36
Kentucky	1.41	46	.53	50	18.19	44
Louisiana	1.88	30	1.47	25	21.64	33
Maine	2.01	27	1.48	24	24.18	18
Maryland	2.64	7	1.82	20	23.68	24
Massachusetts	2.41	11	2.28	12	23.72	23
Michigan	1.91	29	1.56	22	24.68	14
Minnesota	2.19	18	1.24	30	22.57	29
Mississippi	1.57	38	.61	47	17.84	47
Missouri	1.46	43	1.15	33	21.80	32
Montana	2.10	24	1.18	32	31.07	3
Nebraska	1.73	33	1.02	36	25.37	10
Nevada	7.21	1	4.95	2	35.81	1
New Hampshire	5.56	3	3.01	4	32.70	2
New Jersey	2.17	20	2.45	10	19.81	39
New Mexico	1.75	32	1.85	18	27.36	9
New York	2.24	17	2.36	11	20.72	35
North Carolina	1.58	37	1.26	29	18.11	45
North Dakota	2.14	21	.91	40	23.75	22
Ohio	1.38	47	1.06	35	22.05	31
Oklahoma	1.62	35	.82	42	18.91	42
Oregon	1.84	31	2.83	5	23.28	27
Pennsylvania	1.44	44	1.26	28	23.83	20
Rhode Island	2.17	19	2.66	8	24.47	17
South Carolina	2.11	23	1.00	37	19.90	38
South Dakota	2.01	26	1.00	38	19.95	37
Tennessee	1.34	48	.61	48	19.10	41
Texas	1.49	40	1.13	34	28.30	7
Utah	1.02	51	.74	44	15.41	51
Vermont	2.97	5	2.66	7	24.48	16
Virginia	1.73	34	1.30	27	20.77	34
Washington	2.12	22	2.78	6	23.81	21
West Virginia	1.49	41	.53	51	16.93	48
Wisconsin	2.40	12	1.60	21	31.03	4
Wyoming	2.45	9	1.22	31	30.48	5
U.S. AVERAGE	**2.00**		**1.80**		**22.67**	

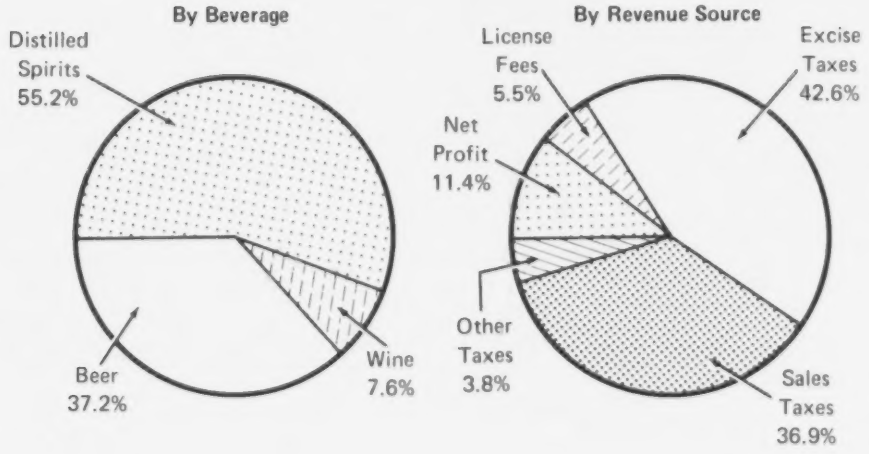
NOTE: In all instances, gallons per capita figures are computed from consumption figures for Calendar 1977 and from population figures, estimated as of July 1, 1977, U.S. Bureau of Census.

Part IV

State and Local Revenues by State
1977 and 1976 Detailed Data

According to our estimates, the average excise tax on distilled spirits in license states was $2.74 per gallon. However, sufficient additional levies were assessed in both license and in control states to bring combined state and local revenues per gallon up to more than double this figure ($5.91 per gallon). Similar situations exist with respect to beer and wine. This means that these additional levies are too important to relegate to catch-all "other revenues" category. The two pie charts below summarize the average experience of states with respect to revenues by revenue source and by beverage type. They can be used as a "yardstick" for comparing the experiences of individual states as detailed in the following pages.

Combined State and Local Collections, 1977



ALABAMA

Method of Control
STATE MONOPOLY: Licenses are issued for on-premises consumption in half-pint and miniature sizes by State Board.

General Sales Tax
GROSS RECEIPTS TAX: 4% of gross receipts including alcoholic beverages when sold at retail by the State, for education.

Local Collections
COUNTIES set license fees for retail beer dispensers; COUNTIES AND MUNICIPALITIES may set "reasonable" additional fees for hotels, restaurants, and clubs licensed by the State, provided that no county may set a fee in excess of the State fee.

Allocation of Revenues
STATE SALES PROFITS AND 10% TAX ON NET SALES BY BOARD: First $2,000,000, 50% to State Gen. Fund, 19% to Dept. of Pensions & Security, 10% to general funds of the 67 counties; 1% to Public Health Fund of the 67 counties; 20% to municipalities where state stores located, in proportion which net profits of state stores in each municipality bear to net profits of all state stores; next $200,000 to all incorporated cities and towns according to population; excess over $2,200,000, on population basis, 10% to all counties; 16-2/3% to all incorporated cities and towns; 3-1/3% to incorporated cities and towns having one or more state stores, amounts received by cities and towns to be available for general purposes; 10% to Dept. of Pensions & Security; 60% to State Gen. Fund. Second additional tax of 10% on spirits and wine sold by state stores to old age assistance. Third additional tax of 10% on spirits and wine sold by state stores equally to old age assistance and Mental Health Fund. Effective 10/1/69 5% tax on spirits and wine sold by state stores, to State General Fund. STATE LICENSE FEES: Distillers or hotels, clubs, restaurants, and public service companies selling spirits, wine and beer for on-premises consumption, to State Gen. Fund; manufacturers of wine or beer, public service companies selling wine and beer, wholesalers and distributors of beer, including filing fees for such licenses and all permit fees, to State Gen. Fund. STATE TAX ON BEER: 40% to Special Educational Fund, 20% to Old Age Assistance, 10% divided equally among 67 counties, 30% less cost of collection to State General Fund. COUNTY LICENSE FEES: Hotels, restaurants, clubs or hotel beer dispensers to counties levying them. MUNICIPAL LICENSE FEES: Retained locally.

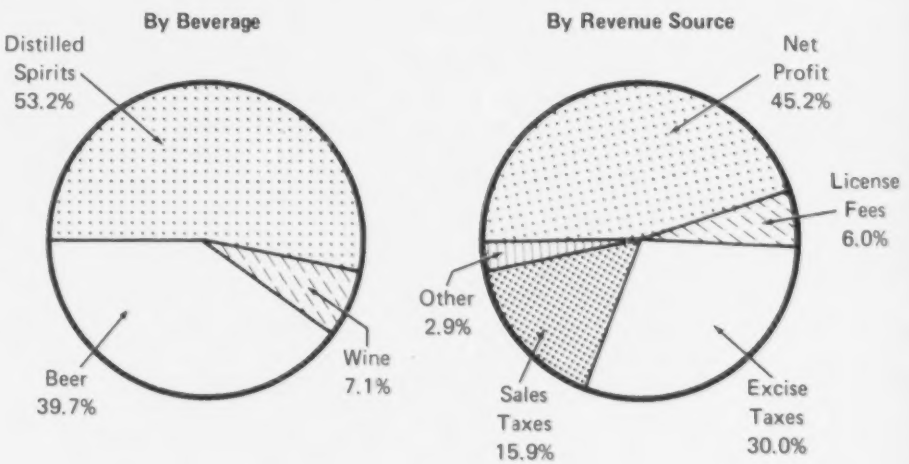
Alabama Alcoholic Beverage Control Board

Fiscal Year Ending September 30

Revenue Source	Tax Rate	1977 ($1000)	1976 ($1000)	Percentage Change
Net Profit		**$ 51,957**	**$ 50,429**	**3.0%**
Gross Sales[a]		147,988	142,655	3.8
Discounts		94	91	3.3
Net sales		147,895	142,565	3.7
Cost of Goods		85,810	82,542	4.0
Gross Profit		62,085	60,023	3.4
Cost of Operation		10,128	9,593	5.6
License Fees		**$ 225**	**$ 214**	**5.2%**
Excise Taxes		**$ 34,489**	**$ 31,319**	**10.1%**
Beer	$.05/12 oz.	32,059	29,054	10.3
Wine[b]	35%	2,430	2,266	7.3
Sales Taxes	**4%**	**$ 18,330**	**$ 16,261**	**12.7%**
Other Taxes		**$ 3,199**	**$ 2,985**	**7.2%**
Distillers Privilege Tax[c]	3%	2,356	2,226	5.8
Miscellaneous Income		843	759	11.1
State Total		**$108,200**	**$101,209**	**6.9%**
Local Taxes		**$ 6,795**	**$ 6,588**	**3.1%**
County License Fees		395	368	7.5
Municipal Lic. Fees & Taxes		6,250	6,100	2.5
County Beer Distillers Privilege Tax		149	120	24.0
State & Local Total		**$114,995**	**$107,797**	**6.7%**

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.
[a]Includes 35% tax on delivered cost.
[b]Levied on wholesale price of bulk or bottled wines not sold through the ABC.
[c]Collected by the State Department of Revenue.

Source of Alcohol Beverage Revenues in Alabama



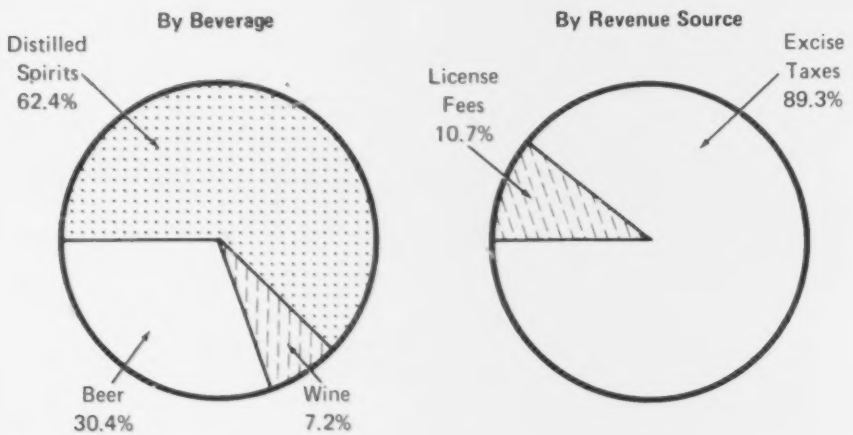
Alaska Department of Revenue

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1977 ($1000)	1976 ($1000)	Percentage Change
License Fees		$ 949	$ 920	3.2%
Excise Taxes		$ 7,909	$ 7,856	0.7%
Distilled Spirits	$4.00/gal.	5,037	5,100	−1.2
Wine	$ .60/gal.	561	520	7.8
Beer	$ .25/gal.	2,311	2,236	3.3
Sales Taxes		$ 0	$ 0	−%
Other Taxes		$ 0	$ 0	−%
State Total		$ 8,858	$ 8,776	0.9%
Local Taxes		$ 0	$ 0	−%
State and Local Total		$ 8,858	$ 8,776	0.9%

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.

Source of Alcohol Beverage Revenues in Alaska



Method of Control
LICENSE: State and City Participation.

Allocation of Revenues
LICENSE FEES: To General Fund; all funds from licenses, excluding wholesale license fees within incorporated cities are refunded to such cities. EXCISE TAXES: To State Commissioner of Revenue for deposit into the State General Fund.

ARIZONA

Method of Control
LICENSE: State, County and Municipal Participation.

General Sales Tax
RETAIL SALES TAX (Occupational Tax): 4% of gross proceeds of the sale of tangible personal property, including alcoholic beverages.

Local Collections
INCORPORATED CITIES AND TOWNS are empowered to license and tax the manufacture, sale, possession, and disposal, but not wholesaling of alcoholic beverages by State licensees.

Allocation of Revenues
STATE LICENSE FEES: Club permit fees to Arizona Children's Colony); one-third of all other fees to counties in which licensed premises situated; remainder to General Fund. STATE EXCISE TAXES: To public unemployment and welfare relief fund. STATE SALES TAX: To General Fund. MUNICIPAL LICENSE FEES: Retained locally.

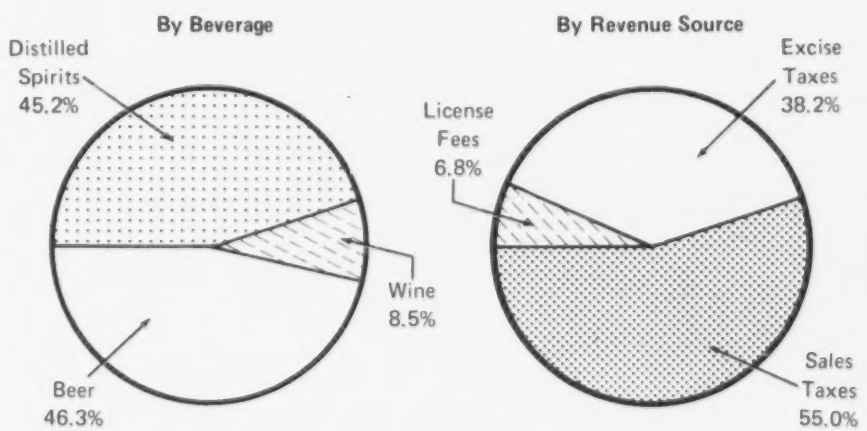
Arizona Department of Liquor Licenses and Control
and the
Arizona Department of Revenue
Luxury Tax Division

Calendar Year

Revenue Source	Tax Rate	1977 ($1000)	1976 ($1000)	Percentage Change
License Fees		$ 2,217	$ 2,325	–4.6%
Excise Taxes		$ 18,458	$ 17,585	5.0%
Spirits	$2.50/gal.	11,197	10,752	4.1
Wine 24% or less	$ .42/gal.	1,962[a]	1,882[a]	4.2
Wine over 24%	$2.50/gal.			
Beer	$ .08/gal.	5,292	4,951	6.9
Malt Extracts	$ .15/lb.	7	–	
Sales Taxes[b]	4%	$ 18,000[b]	$ 15,600[b]	15.4%
Other Taxes		$ 0	$ 0	–%
State Total		$ 38,675	$ 35,510	8.9%
Local Taxes		$ 9,726	$ 5,665	71.7%
License Fees:				
Phoenix[c]		715	704	3.1
Tucson[c]		373	361	1.5
Local Sales Tax[d]	1% - 2%	8,639	4,600	87.8
State and Local Total		$ 48,401	$ 41,175	17.5%

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.
[a]Breakdown not available; figure represents all wine.
[b]Estimated.
[c]Fiscal year ending 6/30/77.
[d]Rate increase effective 11/1/76; estimated.

Source of Alcohol Beverage Revenues in Arizona



Arkansas Department of Finance and Administration

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1977 ($1000)	1976 ($1000)	Percentage Change
License Fees		$ 766	$ 734	4.4%
Excise Taxes		$ 14,534	$ 14,020	3.7%
Spirits	$2.50/gal.	6,349	6,165	3.0
Wine	$ .75/gal.	632	646	−2.2
Beer 3.2% or less	$5.00/bbl.	7,529[a]	7,192[a]	4.7
Beer over 3.2%	$7.50/bbl.			
Native Brandy	$1.00/gal.	24[b]	18[b]	37.1
Native Wine	$ .05/gal.			
Sales Taxes[c]	3%	$ 5,299	$ 5,200	1.9%
Other Taxes		$ 3,898	$ 3,605	8.1%
Mixed Drink Tax[c]	10%	1,489	1,307	14.0
Wine and Spirits Excise	3%	1,957	1,856	5.5
Wine Enforcement	$ .05/case	26	28	−7.4
Spirits Enforcement	$ .20/case	175	175	0.1
Beer Enforcement	$ .25/bbl.	251	240	4.7
Miscellaneous Income		0	0	–
State Total		$ 24,497	$ 23,559	4.0%
Local Taxes				
Local License Fees		$ 316	$ 320	−1.3%
State and Local Total		$ 24,813	$ 23,879	3.9%

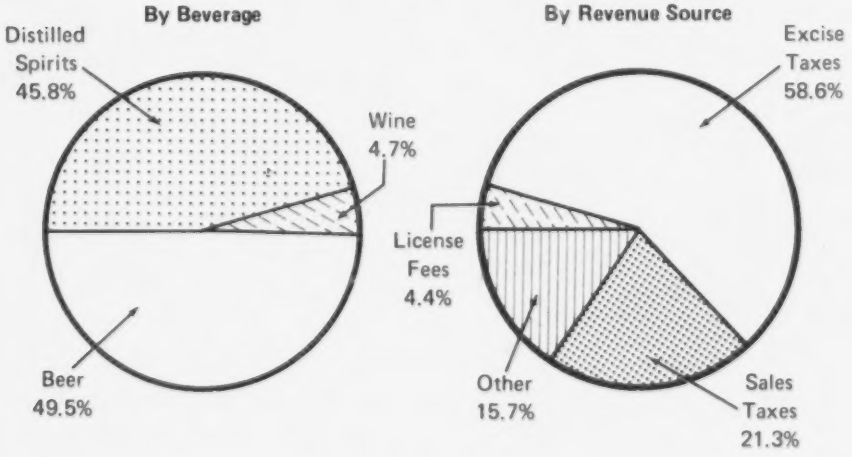
NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.

[a]Breakdown not available; figure represents all beer.

[b]Breakdown not available; figure represents total native brandy and wine.

[c]Gross receipts tax.

Source of Alcohol Beverage Revenues in Arkansas



Method of Control
PERMIT (LICENSE): State, County and Municipal participation.

General Sales Tax
3% of proceeds from retail sales, including alcoholic beverages.

Local Collections
COUNTIES AND CITIES, within their respective limits, collect license fees from beer and light wine manufacturers, wholesalers and retailers previously licensed by the State; and MUNICIPAL CORPORATIONS may license the manufacture and sale of spirits, wine, and beer by holders of State permits, the fees not to exceed one-half the corresponding State fees. Local fees retained locally.

Allocation of Revenues
STATE EXCISE TAXES, LIQUOR AND WINE LICENSE FEES AND RETAIL BEER LICENSE FEES: To general revenue of State. ADDITIONAL TAX OF 20¢ PER CASE AND ONE-HALF OF RETAIL BEER LICENSE FEES: To Alcoholic Beverage Control Fund for enforcement of Arkansas liquor control laws. SPECIAL 3% SALES TAX: To Public Institutions Fund. SPECIAL INSPECTION FEES: To Alcoholic Beverage Control Fund.

CALIFORNIA

Method of Control
LICENSE: Exclusive State Administration.

General Sales Tax
RETAIL SALES TAX (Occupational Tax) 4-3/4% of gross receipts of retailers from the sale of tangible personal property sold at retail, including alcohol beverages plus 1-1/4% collected by state which goes to cities and counties.

Allocations of Revenues
LICENSE FEES: 10% of annual fees and offers in compromise to State General Fund, remainder to cities and counties from which collected. 100% of original license fees on retail licenses and service charges to State General Fund. Excise and Sales Taxes to State General Fund.

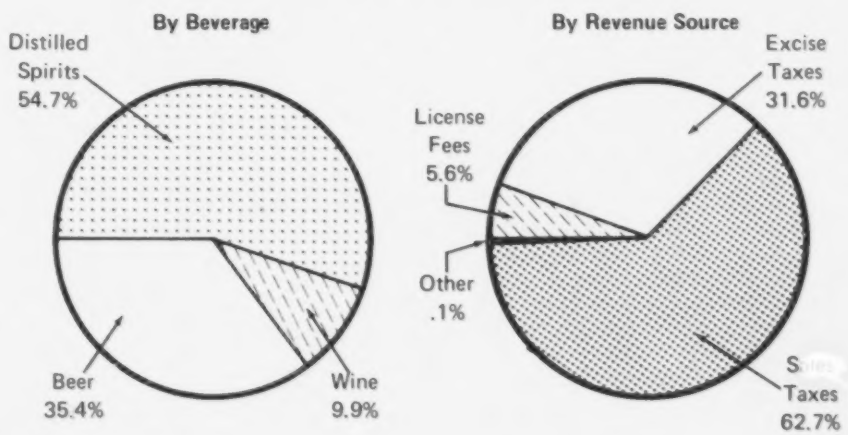
California Department of Alcohol Beverage Control
and the
California State Board of Equalization

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1977 ($1000)	1976 ($1000)	Percentage Change
License Fees		$ 22,555	$ 18,568	21.5%
Excise Taxes		$127,709	$126,569	0.9%
Spirits 100° or less	$2.00/gal.	105,468[a]	105,725[a]	−0.2
Spirits over 100°	$4.00/gal.			
Wine 14% or less	$ .01/gal.	690	660	4.5
Wine over 14%	$ .02/gal.	212	229	−7.4
Champagne and Sparkling Wine	$ .30/gal.	1,394	1,339	4.1
Beer	$1.24/bbl.	19,945	18,616	7.1
Sales Taxes	4¾%	$200,690	$194,750	3.1%
Other Taxes				
Miscellaneous Income		$ 451	$ 247	82.4%
State Total		$351,405	$340,135	3.3%
Local Taxes				
Local Sales Tax	1¼%	$ 52,810	$ 51,250	3.0%
State and Local Total		$404,215	$391,385	3.3%

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.
[a]Breakdown not available; figure represents all spirits.

Source of Alcohol Beverage Revenues in California



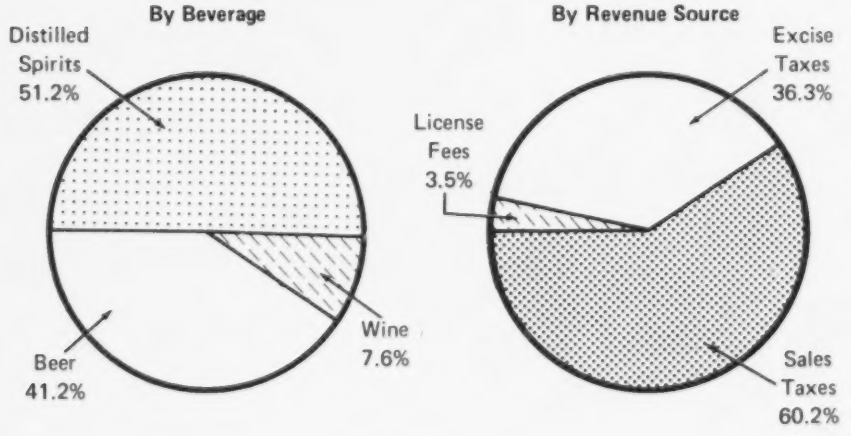
Colorado Department of Revenue

Calendar Year

Revenue Source	Tax Rate	1977 ($1000)	1976 ($1000)	Percentage Change
License Fees		$ 1,921	$ 1,767[r]	8.7%
Excise Taxes		$ 19,839	$ 18,356[a]	8.1%
Spirits	$1.80 - $2.16/gal.	13,142	12,375	6.2
Wine over 14%	$ .30 - $ .36/gal.	259	276	−5.9
Wine 14% or less	$ .20 - $ .24/gal.	1,221	1,153	6.0
Beer	$ .06 - $ .08/gal.	5,216	4,552	14.6
Native Wine 14% or less[b]	$ .02/gal.	–	–	–
Native Wine over 14%[b]	$ .04/gal.	–	–	–
Sales Taxes[c]	3%	$ 17,543	$ 15,511	13.1%
Other Taxes		$ 0	$ 0	–%
State Total		$ 39,302	$ 35,633[r]	10.3%
Local Taxes				
Local Sales Tax[d]		$ 15,363	$ 13,584	13.1%
State and Local Total		$ 54,665	$ 49,217[r]	11.1%

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.
[a]Rate increase effective 7/1/76.
[b]New rates, effective 7/1/77 – 1/1/83.
[c]General retail; estimated.
[d]Estimate.
[r]Revised.

Source of Alcohol Beverage Revenues in Colorado



Method of Control
LICENSE: State, County and Municipal Participation.

Local Collections
CITIES, TOWNS, AND COUNTIES are required to collect license fees from all classes of State-licensed retailers.

Allocation of Revenues
STATE LICENSE FEES AND EXCISE TAXES: 5% to administrative expenses; remainder, 85% to Old Age Pension Fund, and 15% to State General Fund. COUNTY AND MUNICIPAL LICENSE FEES: 85% to Old Age Pension Fund; 15% to respective city and county general funds.

CONNECTICUT

Method of Control
PERMIT (LICENSE): Exclusive State Administration.

General Sales Tax
7% of retail sales including alcohol beverages.

Allocation of Revenues
LICENSE FEES: to State General Fund.
EXCISE TAXES: to State General Fund.

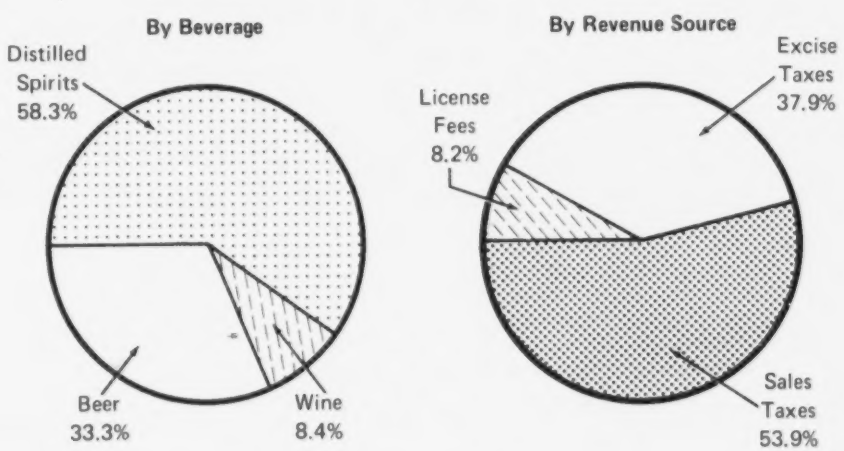
Connecticut Tax Department
and the
Liquor Control Commission

Calendar Year

Revenue Source	Tax Rate	1977 ($1000)	1976 ($1000)	Percentage Change
License Fees[a]		**$ 5,374**	**$ 5,219**	**3.0%**
Excise Taxes		**$ 24,793**	**$ 24,282**	**2.1%**
Spirits and Alcohol	$2.50/gal.	18,237	17,987	1.4
Wine over 21%	$ .625/gal.	213	201	5.7
Wine 21% or less	$ .25/gal.	1,581	1,464	8.0
Beer	$2.50/bbl.	4,762	4,629	2.9
Sales Taxes	7%	**$ 35,291**	**$ 35,291**	**.0%**
Other Taxes		**$ 0**	**$ 0**	**–%**
State Total		**$ 65,458**	**$ 64,791**	**1.0%**
Local Taxes		**$ 0**	**$ 0**	**–%**
State and Local Total		**$ 65,458**	**$ 64,791**	**1.0%**

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.
[a]Fiscal year ending June 30.

Source of Alcohol Beverage Revenues in Connecticut



Delaware Department of Finance

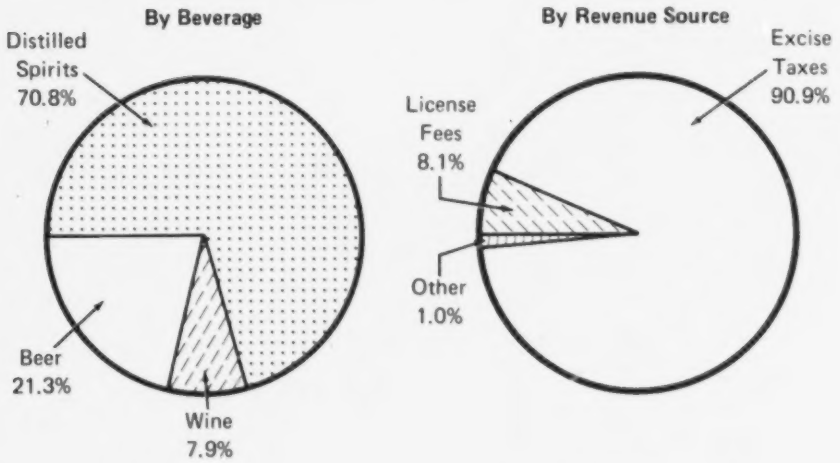
DELAWARE

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1977 ($1000)	1976 ($1000)	Percentage Change
License Fees		$ 399	$ 352	13.3%
Excise Taxes		$ 4,456	$ 4,381	1.7%
Spirits over 25%	$2.25/gal.	3,189	3,230	−1.3
Spirits 25% or less	$1.50/gal.	76	68	11.6
Wine	$ .40/gal.	362	308	17.8
Beer[a]	$2.00/bbl.	865	782	10.6
Credits		−36	−6	81.5
Sales Taxes		$ 0	$ 0	−%
Other Taxes		$ 52	$ 44	17.4%
Service Charges		33	30	7.8
Fines/Court Costs		20	14	37.7
State Total		$ 4,907	$ 4,777	2.7%
Local Taxes		$ 0	$ 0	−%
State and Local Total		$ 4,907	$ 4,777	2.7%

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.
[a]Net of credits.

Source of Alcohol Beverage Revenues in Delaware



Method of Control
LICENSE: Exclusive State Administration.

NOTE: The Delaware Liquor Control Act provides the mechanism for State-wide control either by a license system or a monopoly system, or a combination of both, at the discretion of the Delaware Alcoholic Beverage Control Commission.

Allocation of Revenues
LICENSE FEES AND EXCISE TAXES: To State General Fund.

DISTRICT OF COLUMBIA

Method of Control
LICENSE.

General Sales Tax
8% gross receipts from retail sales of tangible personal property including alcoholic beverages.

Allocation of Revenues
LICENSE FEES AND EXCISE TAXES (All receipts): To treasury of United States for general District purposes, except that 6% of all license fees appropriated for treatment and rehabilitation of alcoholics.

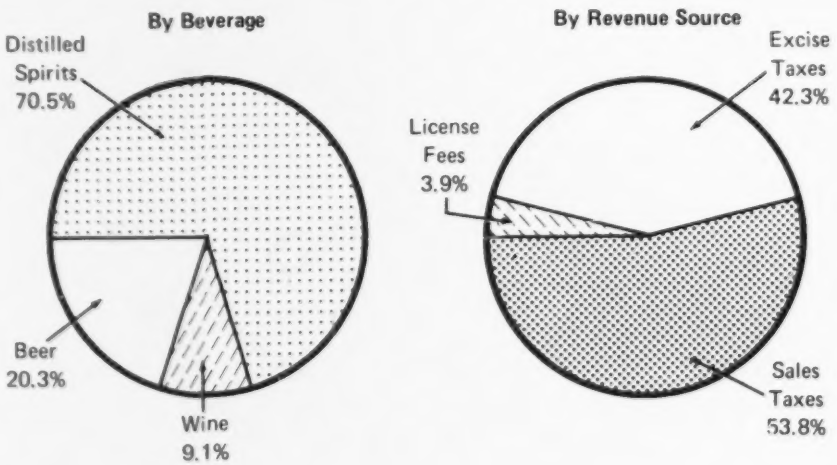
District of Columbia Alcoholic Beverage Control Board

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1977 ($1000)	1976 ($1000)	Percentage Change
License Fees[a]		$ 998	$ 1,208	−17.3%
Excise Taxes		$ 10,682	$ 11,508	− 7.2%
Spirits	$2.00/gal.	8,731	9,546	− 8.5
Wine 14% or less	$ .15/gal.	413	394	4.8
Wine over 14%	$ .33/gal.	241	255	− 5.6
Champagne and Sparkling Wine	$ .45/gal.	95	89	5.8
Beer	$2.25/bbl.	1,202	1,223	− 1.7
Sales Taxes[b]	6% - 8%	$ 13,600	$ 13,000	4.6%
Other Taxes		$ 0	$ 0	−%
State Total		$ 25,281	$ 25,716	− 1.7%
Local Taxes		$ 0	$ 0	−%
State and Local Total		$ 25,281	$ 25,716	− 1.7%

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.
[a]License year ending January 31.
[b]General retail; estimated, rate increase effective July 1, 1976.

Source of Alcohol Beverage Revenues in District of Columbia



Florida Department of Business Regulation
Division of Beverage

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1977 ($1000)	1976 ($1000)	Percentage Change
License Fees		**$ 11,980**	**$ 11,980**	**–%**
Excise Taxes		**$200,258**	**$185,071**	**8.2%**
Spirits under 14% (Imp.)	$1.15/gal.	255	–	–
Spirits 14%-48% (Imp.)	$3.75/gal.	91,983	84,273	9.1
Spirits 14%-48% (Dom.)	$1.885/gal.	1,768	1,630	8.4
Spirits over 48% (Imp.)	$7.52/gal.	190	150	26.6
Spirits over 48% (Dom.)	$3.75/gal.	11	11	1.9
Wine under 14% (Imp.)	$1.15/gal.	16,766	15,550	7.8
Wine under 14% (Dom.)	$ .575/gal.	9	10	– 4.9
Wine 14% & over (Imp.)	$1.60/gal.	2,852	2,601	9.7
Wine 14% & over (Dom.)	$ .80/gal.	52	69	–25.2
Champagne & Sparkling Wine (Imp.)	$2.30/gal.	2,320	2,059	12.7
Champagne & Sparkling Wine (Dom.)	1.07/gal.	0	0	–
Beer	$ .32/gal.	84,052	78,719	6.8
Sales Taxes[a]	**4%**	**$ 43,456**	**$ 40,160**	**8.2%**
Other Taxes				
Miscellaneous Income		**$ 206**	**$ 206**	**–%**
State Total		**$255,900**	**$237,417**	**7.8%**
Local Taxes				
Local Sales Tax[b]		**$ 2,953**	**$ 3,509**	**–15.8%**
State and Local Total		**$258,853**	**$240,927**	**7.4%**

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.
[a]General retail; estimated.
[b]Municipal and county sales tax.

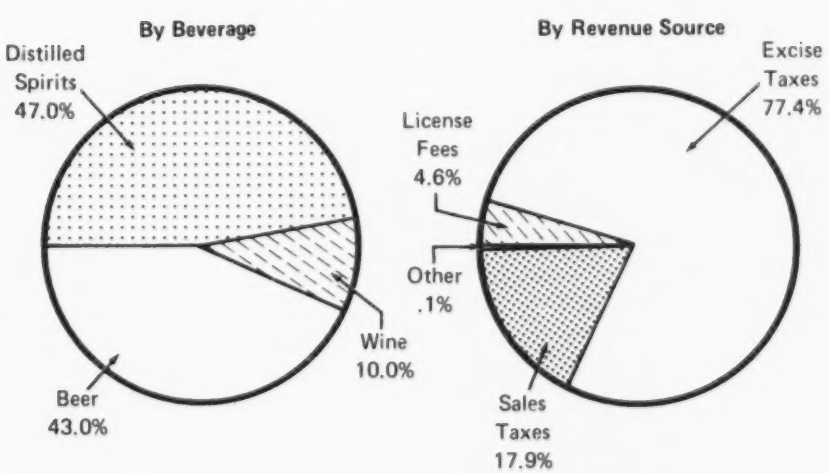
Method of Control
LICENSE: State and County Participation.

General Sales Tax
OCCUPATIONAL RETAIL SALES TAX: 4% of gross receipts, including alcoholic beverages.

Local Collections
License fees based on population per county are collected by the Department of Business Regulation, Division of Beverage. 24% of the license tax is returned to the County and 38% to the Incorporated Cities and Towns.

Allocation of Revenues
STATE LICENSE FEES AND TAXES: To General Revenue Fund. County and City fee disbursed as Local Collections.

Source of Alcohol Beverage Revenues in Florida



GEORGIA

Method of Control
LICENSE: State, County and Municipal Participation.

General Sales Tax
3% of retail sales including alcoholic beverages. 1% local option sales tax.

Local Collections
COUNTY OR MUNICIPAL LICENSES must be obtained by applicants before they will be qualified to receive State Licenses for whiskey, beer or wine.

Allocation of Revenues
ALL STATE LIQUOR REVENUE to State General Fund. BEER AND WINE REVENUES to support of public schools except an amount not to exceed 3% for enforcement. COUNTY AND MUNICIPAL LICENSE FEES retained locally.

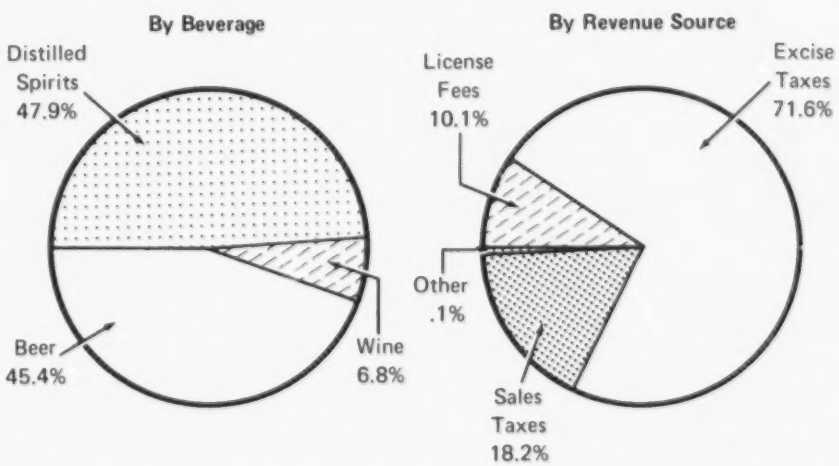
Georgia Department of Revenue

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1977 ($1000)	1976 ($1000)	Percentage Change
License Fees		$ 737	$ 670	10.1%
Excise Taxes		$ 76,093	$ 75,419	0.9%
Spirits (Dom.)	$ 1.875/gal.	2,080	2,452	−15.2
Spirits (Imp.)	$ 3.75/gal.	33,227	34,409	− 3.4
Alcohol (Dom.)	$ 2.625/gal.	9	1	689.6
Alcohol (Imp.)	$ 5.25/gal.	12	45	−73.1
Wine under 14% (Dom.)	$ .40/gal	12	13	− 8.9
Wine under 14% (Imp.)	$ 1.50/gal.	6,548	5,281	24.0
Wine 14% and over (Dom.)	$ 1.00/gal.	136	195	−30.2
Wine 14% and over (Imp.)	$ 2.50/gal.	531	1,624	−67.3
Beer	$10.00/bbl.; $ .045/12oz.	33,539	31,399	6.8
Sales Taxes[a]	3%	$ 30,000	$ 29,500	1.7%
Other Taxes				
Miscellaneous Income		$ 105	$ 104	0.9%
State Total		$106,936	$105,693	1.2%
Local Taxes		$ 57,857	$ 55,434[r]	4.4%
License Fees[b]		15,910	14,602[r]	9.0
Excise Taxes		41,947	40,832[r]	2.7
State and Local Total		$164,793	$161,127[r]	2.3%

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.
[a]General retail; estimated.
[b]Estimated.
[r]Revised.

Source of Alcohol Beverage Revenues in Georgia



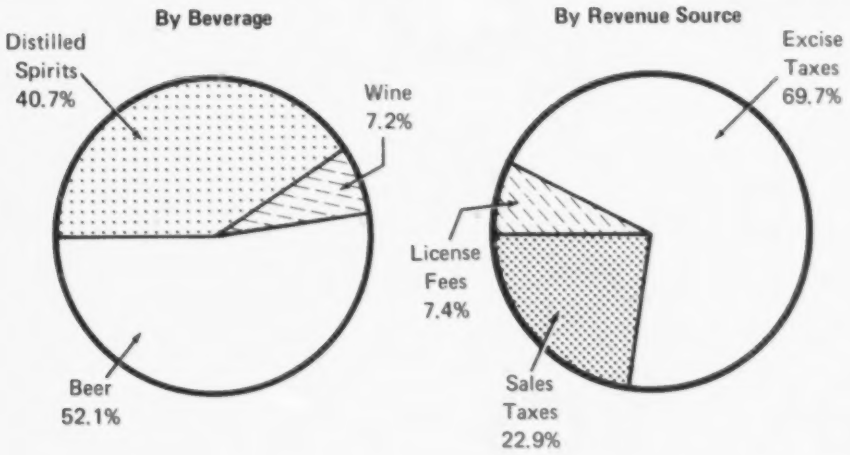
Hawaii Department of Taxation

Calendar Year

Revenue Source	Tax Rate	1977 ($1000)	1976 ($1000)	Percentage Change
License Fees		$ –[a]	$ –[a]	–%
Excise Taxes				
Wholesale Ad Valorem[b]	20%	$ 17,268	$ 15,338	12.6%
Sales Taxes[c]		$ 5,679	$ 5,049	12.5%
Retail Tax	4%	5,248	4,665	12.5
Wholesale Tax	0.5%	431	383	12.5
Other Taxes		$ 0	$ 0	–%
State Total		$ 22,947	$ 20,386	12.6%
Local Taxes		$ 1,828	$ 1,697	7.8%
Local License Fees:				
County of Maui[d]		276	237	16.5
County & City of Honolulu		1,158	1,101	5.1
County of Hawaii		275	249	10.6
County of Kauai[d]		120	110	8.9
State and Local Total		$ 24,775	$ 22,083	12.2%

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.
[a]Less than $500.
[b]Includes penalties and interest.
[c]Gross receipts; estimated.
[d]Fiscal year ending on June 30.

Source of Alcohol Beverage Revenues in Hawaii



Method of Control
LICENSE: State and county participation. Permits are issued by the Department of Taxation only to establishments that have been licensed by a county liquor commission.

General Sales Tax
RETAILERS' TAX (Gross income): 4% of gross receipts including alcoholic beverages. WHOLESALERS' TAX (Gross income): 1/2 of 1% gross receipts including alcoholic beverages.

Local Collections
COUNTIES issue all licenses and collect license fees.

Allocations of Revenue
OTHER TAXES: To State Treasury. LICENSE FEES: To county general funds.

IDAHO

Method of Control
STATE MONOPOLY: Licensed sale for on-premises consumption. State, county and municipal participation.

Local Collections
COUNTIES AND MUNICIPALITIES may collect license fees from beer retailers.

Allocation of Revenues
MANDATORY INCREASE of 1% in price of liquor sold by State dispensaries credited to Liquor Law Enforcement Fund.

SURTAX: State License Fees and Excise Taxes: to State Treasurer as custodian for liquor fund to be distributed after deducting current obligations of dispensary and a cash reserve of $50,000 as follows: 50% to counties in proportion to population provided, however, that 50% of all money apportioned to a county embracing any part of junior college district shall be paid to treasurer of said district; 7-1/2% to incorporated and specially chartered cities of the state according to population; $400,000 to permanent building fund; $1,000,000 to incorporated and specially chartered cities according to population at such time determined by superintendent; $120,000 to state law enforcement planning commission; $400,000 to counties according to formula; $650,000 to state welfare fund and remainder to public school income fund. ALL MONEYS collected under Sale-by-Drink Act to State General Fund. STATE BEER LICENSE FEES AND PER BARREL TAX: To State General Fund; COUNTY AND MUNICIPAL LICENSE FEES: Retained locally.

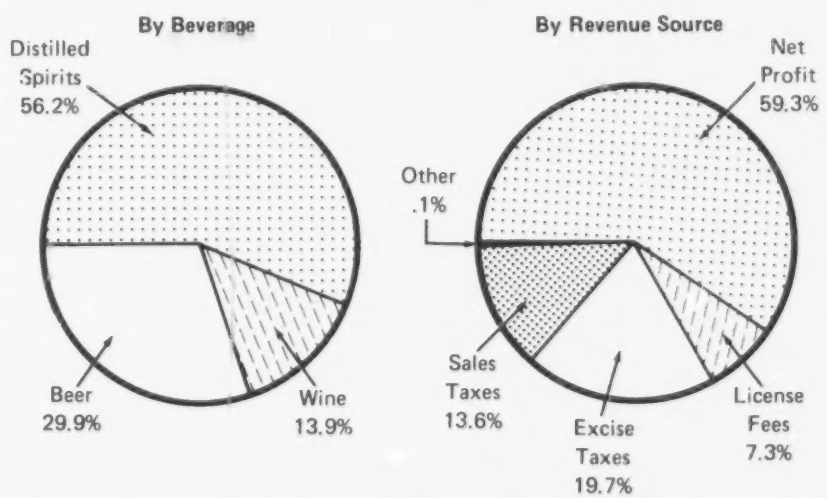
Idaho State Liquor Dispensary
and the
Idaho State Tax Commission
Miscellaneous Tax Division

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1977 ($1000)	1976 ($1000)	Percentage Change
Net Profit		$ 11,282	$ 10,789	4.6%
Gross Sales[a]		33,147	31,573	5.0
Discounts		39	112	−65.5
Net Sales		33,109	31,461	5.2
Cost of Goods		18,739	17,848	5.0
Gross Profit		14,370	13,614	5.6
Cost of Operation		3,088	2,825	9.3
License Fees[b]		$ 631	$ 625[r]	0.9%
Excise Taxes		$ 3,743	$ 3,548	5.5%
Beer	$4.65/bbl.	3,241	3,062	5.8
Wine	$ .45/gal.	502	486	3.2
Sales Taxes[c]	3%	$ 2,590	$ 2,455	5.5%
Other Taxes				
Miscellaneous Income		$ 23	$ 24	− 2.3%
State Total		$ 18,268	$ 17,442[r]	4.7%
Local Taxes				
Local License Fee[d]		$ 769	$ 768	0.1%
State and Local Total		$ 19,037	$ 18,210[r]	4.5%

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.
[a]Includes 15% surcharge on goods sold at State Liquor Dispensary. Increase effective 7/1/76.
[b]Calendar year.
[c]General retail; estimated.
[d]Estimated.
[r]Revised.

Source of Alcohol Beverage Revenues in Idaho



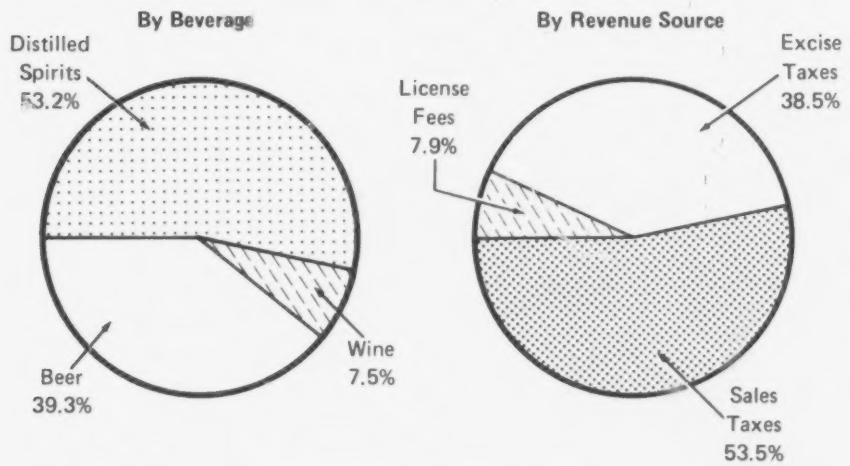
Liquor Control Commission
and the
Illinois Department of Revenue

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1977 ($1000)	1976 ($1000)	Percentage Change
License Fees		$ 1,106	$ 980	12.8%
Excise Taxes		$ 76,308	$ 76,751	−0.6%
Spirits	$2.00/gal.	51,735	52,846	−2.1
Wine 14% or less	$ 23/gal.	3,006	3,226	−6.8
Wine over 14%	$ .60/gal.	3,483	3,284	6.0
Beer	$ .07/gal.	18,085	17,395	4.0
Sales Taxes[a]	4%	$ 84,850	$ 65,490	30.0%
Other Taxes		$ 0	$ 0	−%
State Total		$162,264	$143,221	13.3%
Local Taxes		$ 35,834	$ 32,197	11.3%
License Fees:				
Chicago[b]		9,071	9,818	−7.6
Other[c]		5,550	6,007	−7.6
Local Sales Tax[d]	1%	21,213	16,372	29.6
State and Local Total		$198,098	$175,417	12.9%

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.
[a]Occupational retail sales tax; estimated.
[b]License year ending October 30, 1977.
[c]Estimated.
[d]Municipal and County Retailers' Occupation tax; estimated.

Source of Alcohol Beverage Revenues in Illinois



Method of Control
LICENSE: State, County and Municipal Participation.

General Sales Tax
OCCUPATIONAL RETAIL SALES TAX: Retailers Occupation Tax—4% of gross receipts including alcoholic beverages to General Fund. Some 1100 cities impose a 1% Municipal Retailers Occupation Tax and over 50 counties impose a 1% County Retailers' Occupation Tax to Trustees Account pending distribution.

Local Collections
COUNTIES AND MUNICIPALITIES, within their respective limits, levy and collect fees for local licenses, prerequisite for State licenses, from all retailers.

Allocation of Revenues
STATE LICENSE FEES AND EXCISE TAXES: No provision; presumably to State General Fund. STATE SALES TAX: To Occupational Tax Fund. COUNTY AND MUNICIPAL LICENSE FEES: To respective county and municipal general funds.

INDIANA

Method of Control
PERMIT (LICENSE): State and County Participation.

General Sales Tax
Liquors subject to gross income tax — wholesaler and retailer, .425% ($1,000 exempt). 4% general retail sales tax.

Allocation of Revenues
PERMIT FEES (except for retail permits, dancing permits and permits to bartenders, waiters, etc.) to State General Fund; RETAIL PERMIT FEES: 1/3 to school taxing units based on average attendance, 2/3 to county and city general funds in proportion to permit fees paid from such units. ADDITIONAL FEE of $30 on all retail permits to Commission on alcoholism. EXCISE TAXES are allocated by various percentages to the following: State General Fund, Postwar Construction Fund, A.B.C. Administration and Enforcement and Pension Relief Fund. ENFORCEMENT TAX, DANCING PERMIT FEES AND PERMITS TO BARTENDERS, WAITERS, ETC. to special fund for administration and enforcement of ABC act.

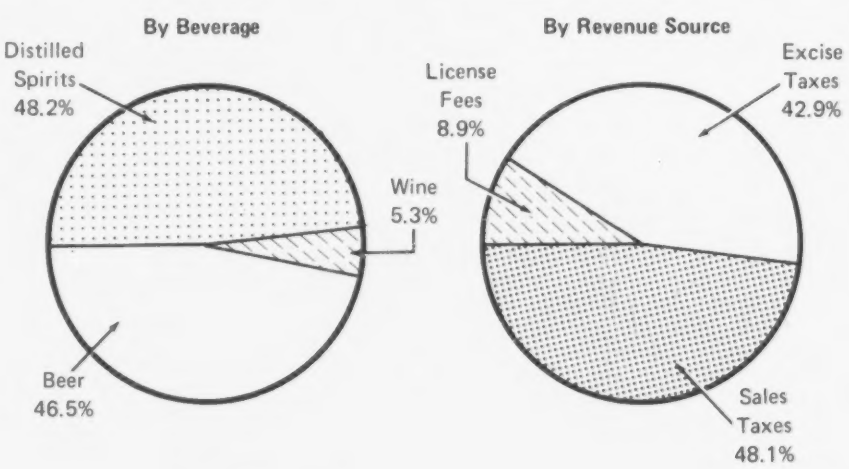
Indiana Alcoholic Beverage Commission

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1977 ($1000)	1976 ($1000)	Percentage Change
License Fees[a]		$ 5,903	$ 5,655	4.4%
Excise Taxes		$ 28,336	$ 28,347[r]	–%
Spirits and Wine 21% and over	$2.28/gal.	16,965	17,078	–0.7
Wine under 21%[b]	$ .45/gal.	1,865	1,765[r]	5.7
Beer	$ .095/gal.	9,505	9,505	–
Sales Taxes Total		$ 31,754	$ 28,406	11.8%
Sales Tax[c]	4%	28,419	24,960	13.9
Gross Income Tax[d]	.425%	3,335	3,446	–3.2
Other Taxes		$ 0	$ 0	–%
State Total		$ 65,993	$ 62,408[r]	5.7%
Local Taxes		$ 0	$ 0	–%
State and Local Total		$ 65,993	$ 62,408[r]	5.7%

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.
[a]Includes fines, penalties, and miscellaneous.
[b]Includes mixed beverages.
[c]General retail; estimated.
[d]Estimated.
[r]Revised.

Source of Alcohol Beverage Revenues in Indiana



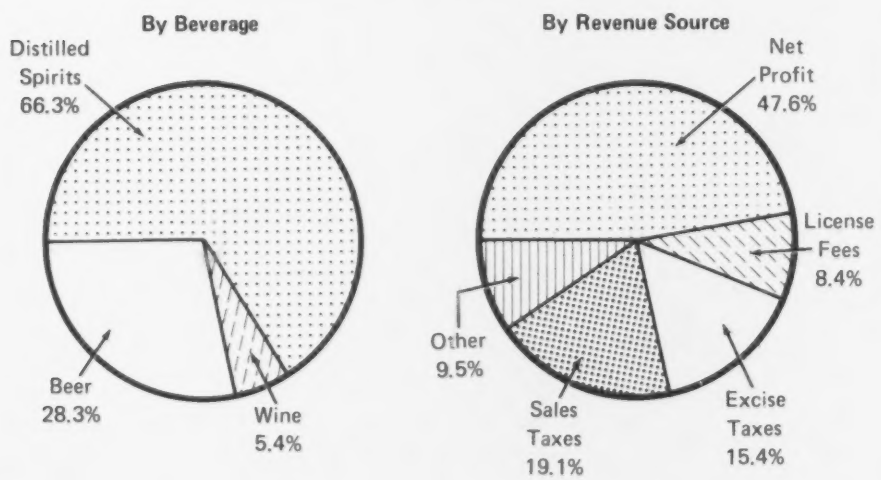
Iowa Beer and Liquor Control Department

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1977 ($1000)	1976 ($1000)	Percentage Change
Net Profit		$ 28,373	$ 28,243	0.5%
Gross Sales		104,717	102,157	2.5
Refunds		108	62	74.5
Net Sales		104,826	102,219	2.5
Cost of Goods		66,343	64,609	2.7
Gross Profit		38,483	37,611	2.3
Cost of Operation		10,110	9,368	7.9
License Fees		$ 4,980	$ 4,739	5.1%
Excise Taxes				
Beer	$4.34/bbl.	$ 9,160	$ 8,840	3.6%
Sales Taxes		$ 11,397	$ 11,113	2.6%
State Store Sales	3%	2,024	1,969	2.8
Other Sales[a]	3%	9,373	9,144	2.5
Other Taxes		$ 5,637	$ 5,533	1.9%
Miscellaneous Income		34	45	−23.4
Sales to On-Premise Licensees	15%	5,603	5,489	2.1
State Total		$ 59,547	$ 58,467	1.8%
Local Taxes		$ 0	$ 0	−%
State and Local Total		$ 59,547	$ 58,467	1.8%

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.
[a]Estimated.

Source of Alcohol Beverage Revenues in Iowa



Method of Control
STATE MONOPOLY: Exclusive State Administration for spirits and wines. Licenses for beer.

General Sales Tax
RETAIL SALES TAX (Consumers' Sales Tax) 3% of gross receipts from all sales of tangible personal property sold at retail in the State to consumers or users; including spirits, wine and beer.

Local Collections
COUNTIES AND MUNICIPALITIES, within their respective limits, approve licenses for retail sale of beer and liquor, but state issues licenses.

Allocation of Revenues
STATE STORE SALES RECEIPTS AND SPIRITS AND WINE PERMIT FEES: To Liquor Control Act Fund from which liquor purchases and operating and administrative expenses are disbursed; whenever such Fund exceeds $1,500,000, excess transferred to General Fund to reduce general state tax levy. Semi-annually, state treasury distributes sum equal to 10% of gross state store sales to incorporated cities and towns according to population; also a sum equal to 5% of gross state store sales to the various taxing districts throughout state as partial or complete reimbursement of revenues lost through soldiers' property tax exemptions or remissions.

STATE LIQUOR LICENSE FEES: 65% returned to cities and town issuing licenses; 35% retained by state and transferred to General Fund. BEER LICENSE FEES: Retained locally. STATE SALES TAX: to general fund.

KANSAS

Method of Control
LICENSE: State, County and Municipal Participation.

Local Collections
CITIES AND TOWNSHIPS are authorized by the Liquor Control Act to impose and collect manufacturers', distributors' and non-beverage users' license fees not in excess of the State fees, and are required by that Act to levy and collect retail license fees in amounts fixed by them within specified minimum and maximum limits. Retail cereal malt beverage license fees, within specified minimum and maximum limits, are imposed and collected by the County and incorporated City governing bodies.

Allocation of Revenues
REGISTRATION AND LICENSE FEES collected under the Liquor Control Act are deposited in the State General Fund. LICENSE FEES and taxes collected under the Cereal Malt Beverage Law are also deposited in the State General Fund. After depositing a sufficient amount to maintain $10,000 in the Cereal Malt Beverage Tax Refund Fund, the remainder is credited 100% to the General Revenue Tax Fund. RETAIL LIQUOR SALES ENFORCEMENT TAX is deposited 40% to the State General Fund and 60% to the County and City Alcoholic Beverage Control Enforcement Fund.

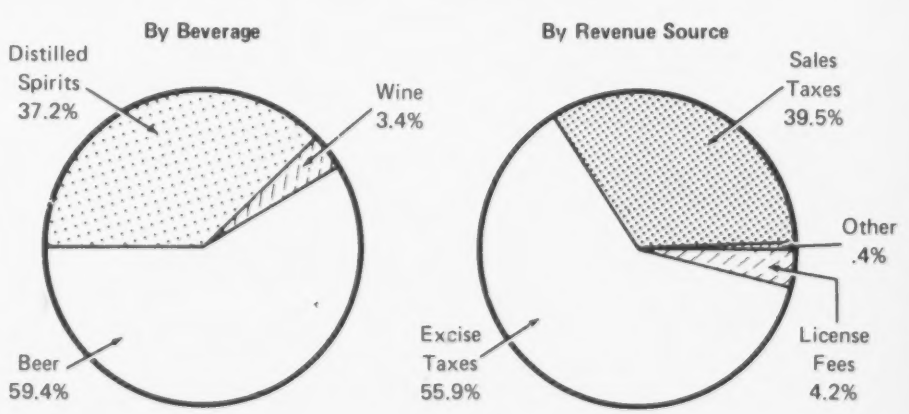
Kansas Department of Revenue
Division of Alcoholic Beverage Control
and the
Division of Taxation

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1977 ($1000)	1976 ($1000)	Percentage Change
License Fees		**$ 742**	**$ 737**	**0.7%**
Excise Taxes		**$ 11,854**	**$ 11,873**	**−0.2%**
Alcohol and Spirits	$1.50/gal.	4,470	4,520	−1.1
Wine over 14%	$ .50/gal.	126	127	−0.4
Wine 14% or less	$ .20/gal.	240	242	−0.7
Beer over 3.2%	$ .15/gal.	2,729	2,735	−0.2
Beer 3.2% or less	$ .15/gal.	4,289	4,251	0.9
Sales Taxes		**$ 8,258**	**$ 8,156**	**1.2%**
Sales Tax[a]	3%	2,821	2,719	3.8
Enforcement Tax[b]	4%	5,437	5,437	—
Other Taxes				
Miscellaneous Income		**$ 82**	**$ 83**	**−1.7%**
State Total		**$ 20,936**	**$ 20,850**	**0.4%**
Local Taxes[c]		**$ 288**	**$ 202**	**42.4%**
License and Permit fees		155	152	2.0
Local Sales Tax	.5%	133	50	165.2
State and Local Total		**$ 21,223**	**$ 21,052**	**0.8%**

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.
[a]General retail. Applies to beer 3.2% or less.
[b]Applies to all alcoholic beverage over 3.2%.
[c]Estimated.

Source of Alcohol Beverage Revenues in Kansas



Kentucky Department of Alcoholic Beverage Control

Calendar Year

Revenue Source	Tax Rate	1977 ($1000)	1976 ($1000)	Percentage Change
License Fees		**$ 1,264**	**$ 1,246[r]**	**1.5%**
Excise Taxes		**$ 14,914**	**$ 14,788**	**0.9%**
Spirits	$1.92/gal.	9,356	9,322	0.4
Wine	$ .50/gal.	917	905	1.2
Beer	$2.50/bbl.	4,642	4,561	1.8
Sales Taxes[a]	**5%**	**$ 16,275**	**$ 15,350**	**6.0%**
Other Taxes		**$ 2,352**	**$ 904[r]**	160.2
Ad Valorem Tax	$ .15-.45/$100[b]	2,265	816	177.7
Wholesaler Tax	$ .05/case	87	88	– 1.0
State Total		**$ 34,806**	**$ 32,288**	**7.8%**
Local Taxes[c]		$ 5,452	$ 6,857	**–20.5%**
Local License Fees		1,815	1,693	7.2
Ad Valorem Tax[d]		3,637	5,164	–29.6
State and Local Total		**$ 40,258**	**$ 39,145**	**2.8%**

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.

[a]General retail; estimated.

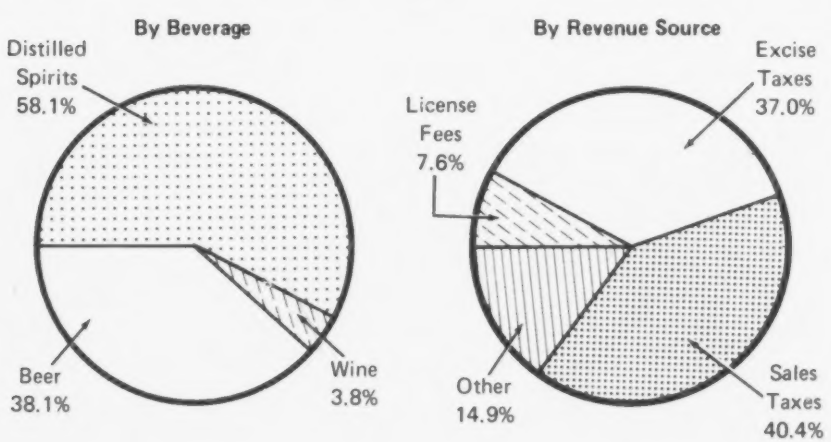
[b]30¢ or tax rate transferred from local school district collection to state collection as of 1977.

[c]Figures represent totals from cities and counties based on either fiscal year ending June 30 or calendar year.

[d]Includes city, school district, and "other" county revenue; estimated.

[r]Revised.

Source of Alcohol Beverage Revenues in Kentucky



Method of Control

LICENSE: State, County and Municipal Participation.

General Sales Tax

A 5% General retail sales (gross receipts) tax became effective 4/1/68. Proceeds monthly to pay veterans bonus; surplus, if any, to General Fund.

Local Collections

INCORPORATED CITIES may issue licenses to manufacturers, wholesalers and retailers of alcoholic beverages not exceeding twice the amounts for corresponding State licenses except that the fee imposed upon beer retailers may be fixed at any sum not exceeding two hundred dollars. brewers or distillers license fee may not exceed five hundred dollars; and COUNTIES in which traffic in alcoholic beverages is not forbidden may issue licenses to retailers, the fees not to exceed twice the amount imposed by the State. Any amount paid to any incorporated city within a county as a license tax for the same privilege for the same year to be credited against the county license tax. A credit is allowed up to 50% on the amount of the State retail license taxes levied by counties and incorporated cities.

Allocation of Revenues

STATE SPIRITS, WINE, AND BEER LICENSE FEES AND CONSUMPTION (EXCISE) TAXES: To General Expenditure Fund. STATE PERSONAL PROPERTY TAXES on bonded spirits in warehouses: To State General Fund. COUNTY AND MUNICIPAL LICENSE FEES AND COUNTY, MUNICIPAL AND SCHOOL DISTRICT AD VALOREM TAX ON SPIRITS IN BONDED WAREHOUSES: Retained locally.

LOUISIANA

Method of Control
PERMIT (LICENSE): State, Parish (County) and Municipal Participation.

General Sales Tax
3% retail selling price including alcoholic beverages.

Local Collections
PARISHES AND MUNICIPALITIES as well as state may require permits from dealers.

Allocation of Revenues
LICENSE FEES: All credited to General Fund. HIGH ALCOHOLIC CONTENT TAXES: Collector shall withhold $150,000 for administration and enforcement of the Act, the remainder to be credited to Revenue Sharing Account except for $700,000 per year to be credited to the City of New Orleans. LOW ALCOHOLIC CONTENT TAXES: The collector shall withhold $125,000 for administration and enforcement of the Act, the remainder to Special Fund for Veterans Bonus and any residue to the General Fund.

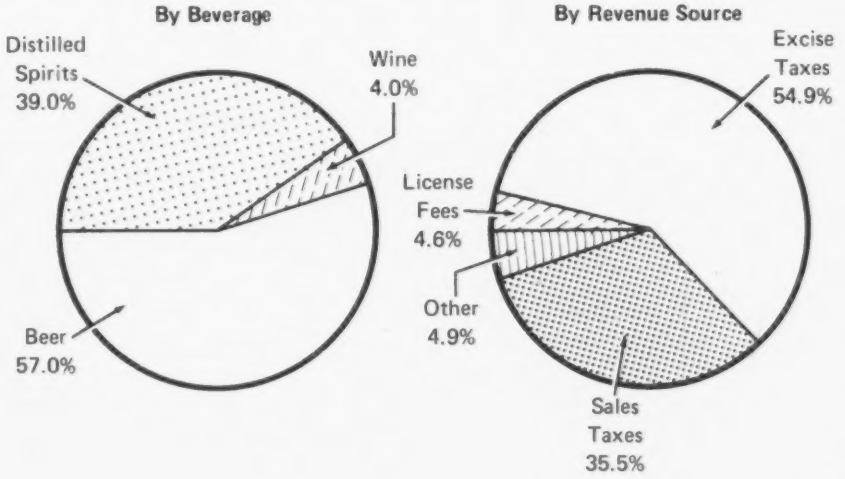
Louisiana Department of Revenue

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1977 ($1000)	1976 ($1000)	Percentage Change
License Fees		**$ 2,386**	**$ 2,286**[r]	**4.4%**
Excise Taxes		**$ 45,941**	**$ 43,831**	**4.8%**
Spirits[a]	$2.50/gal.	18,047	16,516	9.3
Sparkling Wine[a]	$1.58/gal.	360	320	
Still Wine 14% or less	$ .11/gal.	414	403	
Still Wine 14% to 24%[a]	$ .21/gal.	363	363	4.7
Still Wine over 24%[a]	$1.58/gal.	0	0	
Beer	$10.00/bbl.	26,757	26,229	2.0
Sales Taxes[b]	3%	**$ 17,817**	**$ 16,376**	**8.8%**
Other Taxes				
Miscellaneous Income		**$ 1**	**$ 1**	**0%**
State Total		**$ 66,145**	**$ 62,495**[r]	**5.8%**
Local Taxes		**$ 17,467**	**$ 15,586**	**12.1%**
Beer Tax[c]	$1.50/bbl.	4,096	4,018	1.9
License and Permit Fees[d]		1,494	1,415	5.6
Sales Tax[e]	2%	11,878	10,153	17.0
State and Local Total		**$ 83,612**	**$ 78,080**[r]	7.1%

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.
[a]Actual net collections but breakdown between distilled spirits and wines based on actual gallon collections of liquor with wines estimated.
[b]General retail; estimated.
[c]Parishes and municipalities authorized to levy ordinance on beer at $1.50 per 31 gallon barrel which tax the Department of Revenue collects and reimburses to the parishes and municipalities.
[d]Estimated.
[e]Estimate based on 2% rate, the predominant rate in the parishes and municipalities.
[r]Revised.

Source of Alcohol Beverage Revenues in Louisiana



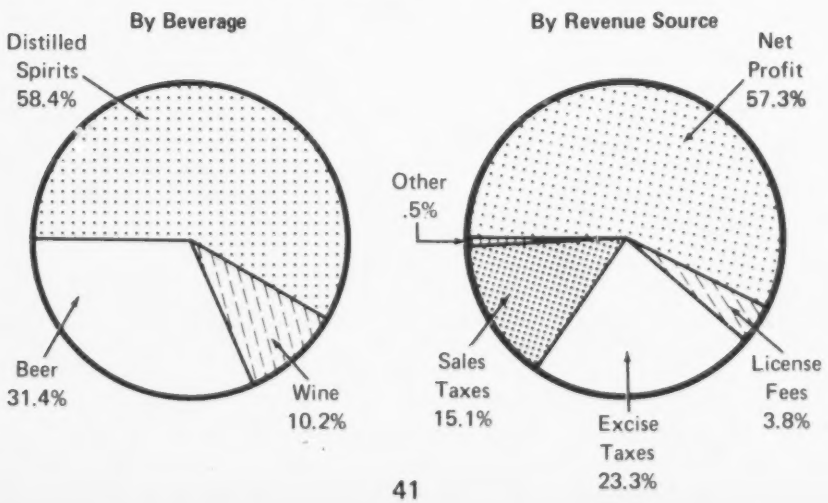
Maine Bureau of Alcoholic Beverages
and the
Bureau of Taxation
Sales Tax Division

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1977 ($1000)	1976 ($1000)	Percentage Change
Net Profit		**$ 17,509**	**$ 16,447**	**6.5%**
Gross Sales		51,540	48,066	7.2
Discounts		14	11	31.9
Net Sales		51,526	48,055	7.2
Cost of Goods		30,765	28,377	8.4
Gross Profit		20,761	19,678	5.5
Cost of Operation		3,252	3,231	0.6
License Fees		**$ 1,158**	**$ 1,116**	**3.8%**
Excise Taxes		**$ 7,114**	**$ 6,746**	**5.5%**
Table Wine[a]	$ .30/gal.	378	365	3.5
Sparkling Wine	$1.00/gal.	73	64	14.0
Beer[a]	$ .25/gal.	6,663	6,317	5.5
Sales Taxes[b]	**5%**	**$ 4,600**	**$ 4,500**	**2.2%**
Other Taxes		**$ 165**	**$ 133**	**24.5%**
I.D. Cards	$1.00	25	14	81.1
Spirits and Wine		95	76	24.0
Beer – Filing Fees	$10	36	33	7.3
Beer – Amusement Permits	$10	8	8	3.0
Wine – Label Registration		2	1	19.3
State Total		**$ 30,546**	**$ 28,941**	**5.5%**
Local Taxes		**$ 0**	**$ 0**	**–%**
State and Local Total		**$ 30,546**	**$ 28,941**	**5.5%**

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.
[a]Imported from other states.
[b]General retail; estimated.

Source of Alcohol Beverage Revenues in Maine



Method of Control
STATE MONOPOLY: State and Municipal Participation.

NOTE: Hotel licensees may sell in the original package to registered room guests.

General Sales Tax
5% retail sale price on all tangible personal property; spirituous and vinous liquors sold in state stores exempt.

Allocation of Revenues
STATE SALES PROFITS: After meeting operating expenses, to State General Fund. LIQUOR LICENSE FEES, BEER LICENSE, AND CERTIFICATES OF APPROVAL FEES AND TAXES: To State General Fund.

MARYLAND

Method of Control
LICENSE: State, County and Municipal participation. County Dispensaries in Dorchester, Garrett, Harford, Montgomery, Somerset, Wicomico and Worcester Counties.

General Sales Tax
5% (effective 6/1/77) retail price of tangible personal property including alcohol beverages.

Local Collections
COUNTIES, CITY OF BALTIMORE AND CITY OF ANNAPOLIS collect license fees from Retailers. In addition seven counties, Dorchester, Harford, Montgomery, Somerset, Wicomico, Worcester, and Garrett operate County Dispensaries. Such dispensaries are authorized to sell sparkling or fortified wine and other alcohol beverages containing more than fourteen per centum of alcohol by volume except in Montgomery county where they may sell any alcohol beverages. Harford, Kent and Somerset counties have monopoly sale of all alcohol beverages except beer. Montgomery county has an absolute monopoly of the wholesale sale and distribution of all alcohol beverages within said county and operates 21 county retail stores. Garrett county has a tax on beer of 2¢ per 12-ounce and 5-1/3¢ per 32 ounce container.

Allocation of Revenue
LICENSE FEES, PERMIT FEES AND WINE EXCISE TAX to General Fund. DISTILLED SPIRITS EXCISE TAX to General Fund with the exception of 50¢ per gallon which is distributed to the Counties and Baltimore City, based upon deliveries made to retail outlets within the respective Counties and City. BEER EXCISE TAX to General Fund, with the exception of 4-1/2¢ per gallon less expenses which is distributed to the Counties and Baltimore City based upon deliveries made to retail outlets within the respective Counties and City. Approriations from the General Fund Account have been set up in the budget to take care of Old Age Assistance, State Department of Public Welfare, Aid to Dependent Children, Board of State Aid and Charities, Division of Public Assistance to Needy Blind, and to General Public Assistance. COUNTY LICENSE FEES: To counties and municipalities for general purposes. In Montgomery County, to Debt Service. PROFITS FROM COUNTY DISPENSARIES: In Dorchester, Garrett, Harford, Montgomery, Somerset, Wicomico and Worcester Counties, to Debt Service or to General Fund. In Garrett County, the profit from the tax on beer is allocated to General Fund of the County. 5% (effective 6/1/77) RETAIL SALES TAX: To General Fund of the State.

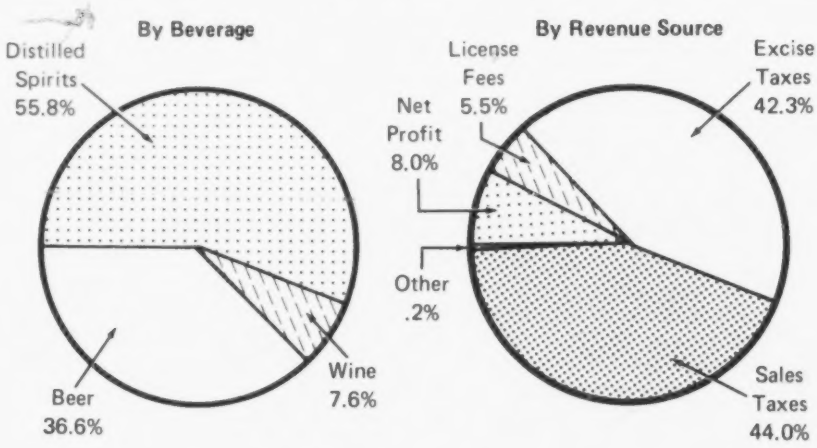
Maryland Treasury Department

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1977 ($1000)	1976 ($1000)	Percentage Change
License Fees		$ 234	$ 228	2.7%
Excise Taxes		$ 28,199	$ 27,479	2.6%
Spirits	$1.50/gal.	16,285	16,122	1.0
Wine	$ .40/gal.	2,955	2,843	3.9
Beer	$ .09/gal.	8,960	8,513	5.3
Sales Taxes[a]	4% - 5%	$ 29,300	$ 28,300	3.5%
Other Taxes				
Miscellaneous Income		$ 12	$ 32	–64.0%
State Total		$ 57,745	$ 56,039	3.0%
Local Taxes		$ 8,887	$ 8,814	0.8%
County Dispensary Profits		5,336	5,390	– 1.0
License Fees:				
Baltimore City		1,089	961	13.3
Annapolis[b]		67	65	2.5
Counties[b]		2,282	2,286	– 0.2
Garrett Co. Beer Tax	$ .21⅓/gal.	113	111	2.1
State & Local Total		$ 66,632	$ 64,853	2.7%

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.
[a]General retail; estimated, rate increase effective 6/1/77.
[b]Fiscal year ending on April 30.

Source of Alcohol Beverage Revenues in Maryland



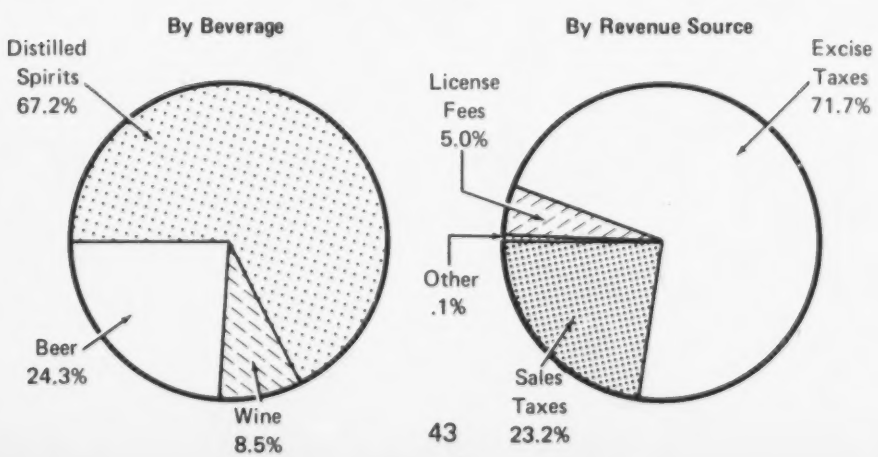
Massachusetts Department of Corporation and Taxation
and the
Massachusetts Alcoholic Beverage Control Commission

Calendar Year

Revenue Source	Tax Rate	1977 ($1000)	1976 ($1000)	Percentage Change
License Fees[a]		**$ 540**	**$ 540**	**– 0.2%**
Excise Taxes		**$ 76,558**	**$ 77,355**	**– 1.0%**
Spirits over 50%	$4.05/gal.	119	98	21.0
Spirits over 15% to 50%	$4.05/gal.	55,226	55,829	– 1.1
Spirits 15% or less	$1.10/gal.	313	357	–12.5
Alcohol	$4.05/gal.	3	5	–49.3
Wine	$ .55/gal.	6,727	6,298	6.8
Sparkling Wine	$ .70/gal.	512	531	– 3.6
Beer	$3.30/bbl.	13,658	14,226	– 4.0
Cider	$ .03/gal.	–[b]	–[b]	–
Sales Taxes[a]		**$ 24,808**	**$ 24,175**[r]	**2.6%**
Meal & Alcoholic Beverage Tax[c]	8%	24,700	24,000[r]	2.9
Gross Receipts Tax	.0057%	108	175	–38.4
Other Taxes		**$ 115**	**$ 80**	**43.0%**
Late Filing Penalties		3	10	–71.3
Miscellaneous Income[a]		1	1	–
Fines in Lieu Suspension		111	70	58.8
State Total		**$102,020**	**$102,151**[r]	**– 0.1%**
Local Taxes		**$ 4,815**	**$ 4,834**	**– 0.4%**
License Fees:				
Boston		1,475	1,475	–
Worchester		340	359	– 5.2
Other[d]		3,000	3,000	–
State and Local Total		**$106,835**	**$106,985**[r]	**– 0.1%**

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.
[a]Fiscal year ending on June 30.
[b]Less than $500.
[c]On-premise, estimated.
[d]Estimated.
[r]Revised.

Source of Alcohol Beverage Revenues in Massachusetts



Method of Control
LICENSE: State and Municipal Participation.

Local Collections
CITIES AND TOWNS issue all licenses for the retail sale of alcoholic beverages, except by public carriers.

Allocation of Revenues
STATE LICENSE FEES AND EXCISE TAXES: All to General Fund. LOCAL LICENSE FEES: Retained locally.

MICHIGAN

Method of Control
STATE MONOPOLY: Licenses for on-premise consumption may issue only with approval of local legislative bodies.

General Sales Tax
RETAIL SALES TAX: 4% of the gross proceeds of sales at retail within the State, including sales of alcoholic beverages.

Allocation of Revenues
STATE SALES PROFITS, BEER AND WINE EXCISE TAXES, 4% SPECIFIC TAX ON SPIRITS, MANUFACTURER AND WHOLESALER LICENSE FEES AND TRANSFER FEES: to State General Fund. Additional 4% excise tax on spirits to School Aid Fund. 1.85% specific tax on liquor sold for off-premise consumption. RETAIL LICENSE FEES: 55% to municipalities in which collected for enforcement; 41.5% to special fund to be annually appropriated to the commission for carrying out the licensing and enforcement; 3.5% to special fund for purpose of promoting and sustaining programs for the prevention, rehabilitation, care and treatment of alcoholics. SALES TAXES: 2.4% to School Aid Fund, .6 of 1% to Local Government, 1% to General Fund.

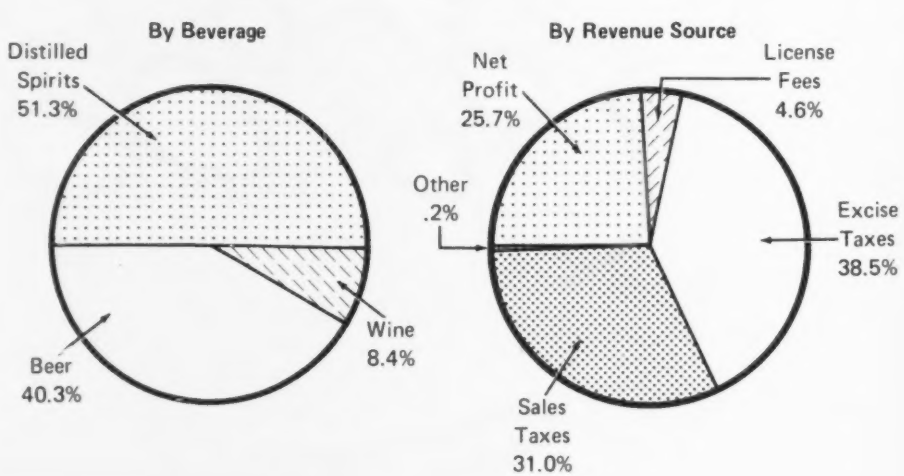
Michigan Liquor Control Commission

Fiscal Year Ending September 30

Revenue Source	Tax Rate	1977 ($1000)	1976 ($1000)	Percentage Change
Net Profit		**$ 56,755**	**56,880**[r]	**−0.2%**
Gross Sales		397,498	392,328	1.3
Discounts		59,359	58,555	1.4
Net Sales		338,139	333,773	1.3
Cost of Goods		267,130	263,044	1.6
Gross Profit		71,009	70,729	0.4
Cost of Operation		14,254	13,849[r]	2.9
License Fees		**$ 10,235**	**$ 7,140**	**43.3%**
Excise Taxes		**$ 85,194**	**$ 84,101**[r]	**1.3%**
Liquor	4%	15,361	15,198	1.1
Specific Tax on Liquor	4%	15,361	15,198	1.1
Off-premise Liquor	1.85%	2,931	2,915	0.5
Wine from Michigan Grapes	$ .04/gal.	5,903[a]	6,102[a]	−3.3
All Other Wine	$ .50/gal.			
Beer	$6.30/bbl.	45,638	44,688	2.1
Sales Taxes[b]	**4%**	**$ 68,547**	**$ 63,849**	**7.4**
Other Taxes				
Miscellaneous Income		**$ 389**	**$ 393**	**−0.1**
State Total		**$ 221,120**	**$ 212,363**[r]	**4.1%**
Local Taxes		**0**	**0**	**−%**
State and Local Total		**$ 221,120**	**$ 212,363**[r]	**4.1%**

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.
[a]Breakdown not available; figure represents all wines.
[b]Includes estimated sales tax on spirits, wine, and beer sold by glass or bottle not collected through the Liquor Control Commission.
[r]Revised.

Source of Alcohol Beverage Revenues in Michigan



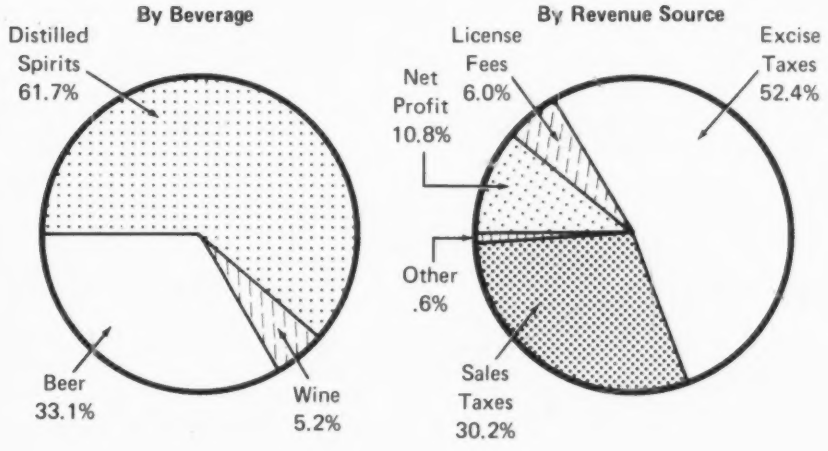
Minnesota Department of Revenue

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1977 ($1000)	1976 ($1000)	Percentage Change
License Fees		$ 341	$ 354	– 3.6%
Excise Taxes		$ 50,304	$ 49,146	2.4%
Spirits	$4.39/gal.	37,516	37,066	1.2
Wine over 24% & Sparkling	$3.08/gal.	957	800	19.6
Wine 21% to 24%	$1.58/gal.	0	0	–
Wine 14% to 21%	$ .79/gal.	672	732	– 8.3
Wine under 14%	$ .27/gal.	930	847	9.7
Beer over 3.2%	$4.00/bbl.	9,256	8,677	6.7
Beer 3.2% or less	$2.00/bbl.	973	1,022	– 4.8
Sales Taxes[a]	4%	$ 29,000	$ 26,300	10.3%
Other Taxes		$ 537	$ 0	–%
State Total		$ 80,182	$ 75,800	5.8%
Local Taxes		$ 15,735	$ 16,797	– 6.3%
Municipal Liquor Stores[b]		10,353	11,626	–11.0
Retail Licenses–Liquor		4,633	4,421	4.8
Retail Licenses–3.2% Malt Beverages[c]		750	750	–
State and Local Total		$ 95,917	$ 92,596	3.6%

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.
[a]General retail; estimated; retained by municipalities.
[b]Calendar year. Operating income.
[c]Estimated.

Source of Alcohol Beverage Revenues in Minnesota



MINNESOTA

Method of Control
LICENSE: State, county, city, village and borough participation.

Local Collections
LOCAL GOVERNING BODIES license the retail sale of all alcoholic beverages, except by druggists and public carriers. Municipalities may also own and operate "exclusive liquor stores". Revenues are retained by municipalities.

Allocation of Revenues
STATE LICENSE FEES: To General Revenue Fund. EXCISE TAXES: To the General Fund. FEES FOR REGISTRATION OF LIQUOR BRANDS: To General Revenue Fund. MUNICIPAL LICENSE FEES: To Municipal General Funds. MUNICIPAL STORE NET REVENUES: Generally to construction, operation, etc. of sewers, sewage disposal plants, water works and water mains. Certain fourth class cities may allocate not exceeding $200,000 to unincorporated non-profit hospital association for construction of community hospital. Numerous provisions are made for referenda on allocation of municipal store revenue to community hospitals in other cities and villages.

MISSISSIPPI

Method of Control
STATE, COUNTY AND MUNICIPAL LICENSING of the sale of beverages not over 4% alcohol (by weight) by the package and drink. STATE MONOPOLY of wholesale of alcoholic beverages over 4% (by weight). STATE LICENSING of retail sale of alcoholic beverages over 4% (by weight) by package and by drink.

Sales Tax
GENERAL SALES TAX 5% of gross retail sales of alcoholic beverages.

Local Collections
MUNICIPALITIES AND COUNTIES may impose annual privilege taxes not exceeding 50% corresponding State taxes on retailers and wholesalers of alcoholic beverages not over 4%; mandatory municipal and county fee equal to State permit fee imposed on permittees of beverages over 4%; State collects and remits mandatory license to municipalities and counties.

Allocation of Revenues
STATE LICENSE FEES, ABC PROFITS AND TAXES ON BEVERAGES OVER 4% WEIGHT, BEER AND WINE TAXES AND SALES TAXES: To State Treasury for General Funds. COUNTY AND MUNICIPAL LICENSE FEES: To county and municipal funds.

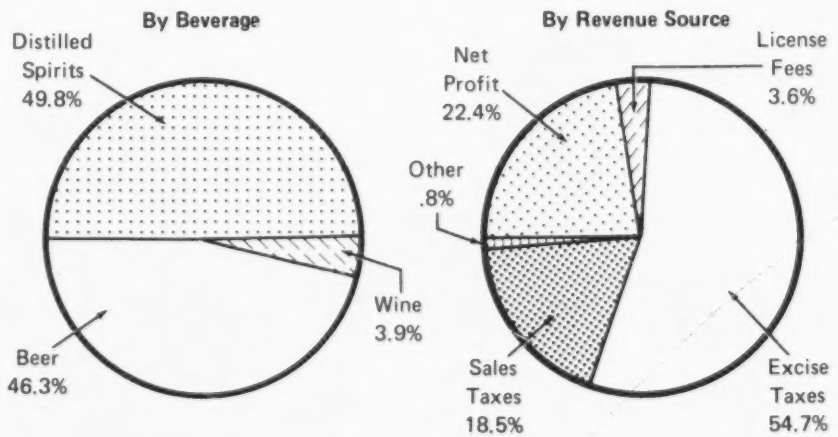
Mississippi Alcohol Beverage Control Commission
and the
Mississippi State Tax Commission

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1977 ($1000)	1976 ($1000)	Percentage Change
Net Profit		**$ 11,492**	**$ 11,072**	**3.8%**
Gross Sales		76,500	74,168	3.1
Discounts		0	0	–
Net Sales		76,500	74,168	3.1
Cost of Sales		64,142	62,182	3.2
Gross Profit		12,357	11,986	3.1
Cost of Operation		866	914	–5.3
License Fees		**$ 1,818**	**$ 1,742**	**4.3%**
Excise Taxes		**$ 28,140**	**$ 25,883**	**8.7%**
Spirits	$2.50/gal.	9,048	8,584	5.4
Wine	$ .35/gal.	501	499	0.5
Sparkling Wine	$1.00/gal.	61	52	18.5
Beer and Light Wine	$ .4268/gal.	18,529	16,748	10.6
Sales Taxes[a]	**5%**	**$ 9,534**	**$ 9,047**	**5.4%**
Other Taxes				
Miscellaneous Income		**$ 262**	**$ 175**	**49.8%**
State Total		**$ 51,246**	**$ 47,920**	**6.9%**
Local Taxes				
Local Fines		**$ 167**	**$ 164**	**1.8%**
State and Local Total		**$ 51,413**	**$ 48,084**	**6.9%**

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.
[a]General retail.

Source of Alcohol Beverage Revenues in Mississippi



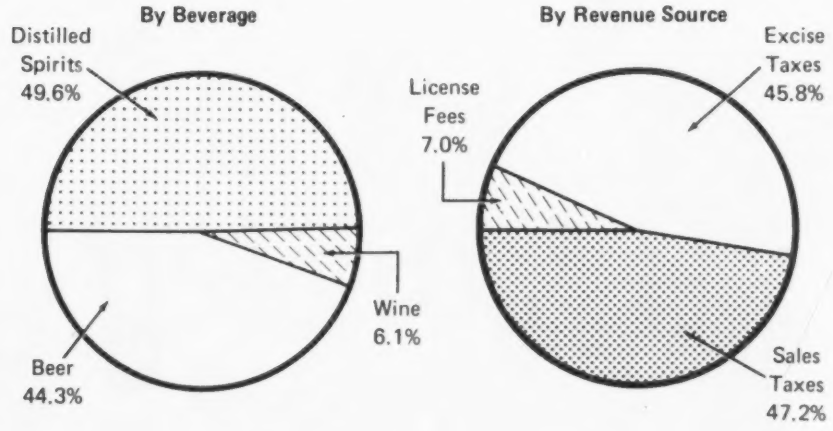
Missouri Department of Public Safety
Division of Liquor Control
and the
Department of Revenue

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1977 ($1000)	1976 ($1000)	Percentage Change
License Fees		**$ 1,685**	**$ 1,639**	**2.8%**
Excise Taxes		**$ 23,288**	**$ 22,848**	**1.9%**
Spirits	$2.00/gal.	15,353	15,443	– 0.6
Wine	$ .30/gal.	1,600	1,510	5.9
Malt Beverages[a]	$ .06/gal.	6,335	5,895	7.5
Sales Taxes[b]	**3%**	**$ 20,600**	**$ 19,060**	**8.1%**
Other Taxes				
Miscellaneous Income (Refunds)		(0)	(0)	–%
State Total		**$ 45,573**	**$ 43,546**	**4.7%**
Local Taxes		**$ 5,254**	**$ 5,164[r]**	**1.7%**
License and Permit Fees:				
Kansas City		430	428	0.3
St. Joseph		40	40	– 0.2
St. Louis[c]		425	509	–16.5
Others[d]		960	1,048	– 8.4
Local Sales Tax[e]	1%	3,400	3,139[r]	8.3
State and Local Total		**$ 50,827**	**$ 48,710[r]**	**4.3%**

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.
[a]Malt beverage inspection and gauging fee.
[b]General retail; estimated.
[c]Fiscal year ending on April 30.
[d]Estimated.
[e]Estimate based on 1% rate, which is the predominant rate in the municipalities which levy a sales tax.
[r]Revised.

Source of Alcohol Beverage Revenues in Missouri



Method of Control
LICENSE: State, County and Municipal Participation.

General Sales Tax
3% gross retail sales including alcoholic beverages effective 10-14-63.

Local Collections
COUNTIES AND THE CITY OF ST. LOUIS, within their respective limits, collect license fees not exceeding the corresponding State fees from all state licensees, including retailers of non-intoxicating (3.2% alcohol by weight) beer; and MUNICIPAL CORPORATIONS collect license fees not exceeding 1-1/2 times the corresponding State fees from all State licensees, including manufacturers, wholesalers, and retailers of non-intoxicating beer.

Allocation of Revenues
STATE LICENSE FEES, EXCISE TAXES AND STATE SALES TAX: To ordinary revenue fund. COUNTY AND MUNICIPAL LICENSE FEES: To country and municipal treasuries.

MONTANA

Method of Control
STATE MONOPOLY: Applications for on-sale licenses must be accompanied by written approval of respective county, city or town authorities.

Local Collections
COUNTIES AND INCORPORATED CITIES AND TOWNS within their respective limits may levy and collect license fees not exceeding 50% of the corresponding State fees for "all beverages" retailers, and not exceeding the corresponding State fees for beer wholesalers and retailers.

Allocation of Revenues
BEER LICENSE FEES AND EXCISE TAX: To State General Fund. STATE PROFITS, RETAIL SALES TAX AND LICENSE FEES: To State General Fund. COUNTY AND MUNICIPAL LICENSE FEES: To respective county and municipal general funds.

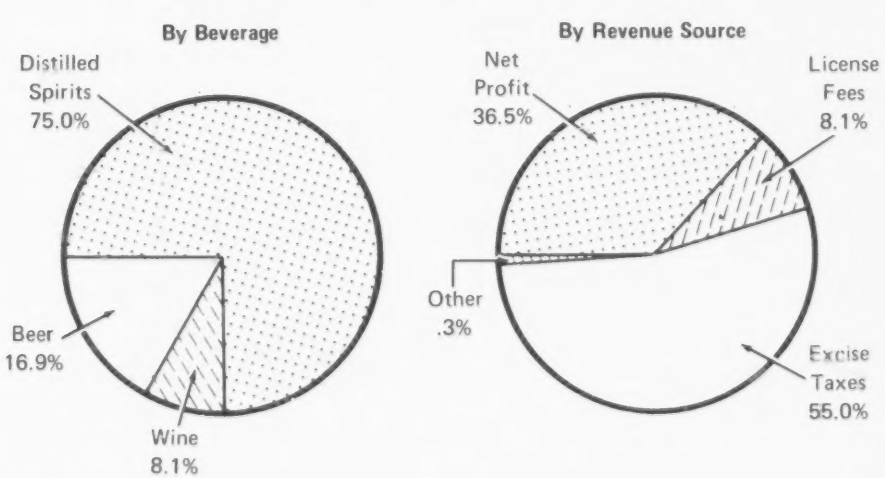
Montana Department of Revenue
Liquor Division

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1977 ($1000)	1976 ($1000)	Percentage Change
Net Profit		**$ 7,110**	**$ 7,090**	**0.3%**
Gross Sales[a]		40,285	37,700	6.9
Discounts		974	873	11.5
Net Sales		39,312	36,827	6.7
Cost of Goods		27,755	25,843	7.4
Gross Profit		11,557	10,984	5.2
Cost of Operation		4,447	3,894	14.2
License Fees[b]		**$ 1,277**	**$ 1,790**	**–28.7%**
Excise Taxes		**$ 10,706**	**$ 9,626[r]**	**11.2%**
Spirits and Wine (Retail)	16%	8,251	7,375	11.9
Beer	$3.25/bbl.	2,455	2,250	9.1
Sales Taxes		**$ 0**	**$ 0**	**–%**
Other Taxes				
Miscellaneous Income		**$ 63**	**$ 14**	**355.1%**
State Total		**$ 19,156**	**$ 18,520[r]**	**0.9%**
Local Taxes		**$ 298**	**$ 225[r]**	**32.8%**
License Fees:				
Great Falls		51	34	49.5
Butte		31	33[r]	– 5.3
Other[c]		216	162[r]	33.3
State and Local Total		**$ 19,455**	**$ 18,745[r]**	**3.8%**

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.
[a]Less 21% tax.
[b]Figures vary widely due to accounting procedure.
[c]Estimated.
[r]Revised.

Source of Alcohol Beverage Revenues in Montana



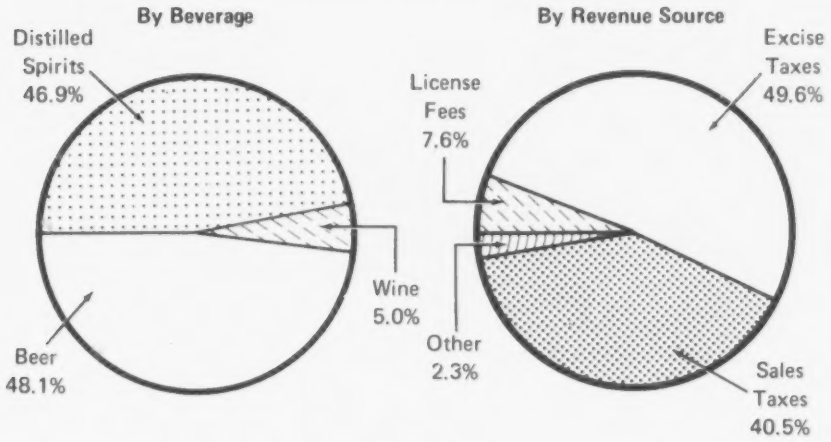
Nebraska Liquor Control Commission
and the
State Tax Commission

Fiscal Year Ending November 30

Revenue Source	Tax Rate	1977 ($1000)	1976 ($1000)	Percentage Change
License Fees		$ 145	$ 146	−0.7%
Excise Taxes[a]		$ 11,037	$ 10,108	9.2%
Spirits	$2.00-$2.25/gal.	6,938[b]	6,383[b]	8.7
Wine	$ .75-$ .85/gal.			
Beer	$ .10-$ .11/gal.	4,099	3,724	10.0
Sales Taxes[c]	2-1/2%-3%-3-1/2%	$ 8,100	$ 6,184[r]	31.0%
Other Taxes				
Miscellaneous Income		$ 83	$ 43	90.9%
State Total		$ 19,365	$ 16,481[r]	17.5%
Local Taxes		$ 2,870	$ 2,783[r]	12.8%
Local Sales Tax[d,e]		904	843[r]	7.2
License Fees:				
Bellevue		24	21	13.7
Omaha		139	132	5.4
Other[e]		1,373	1,383	−0.7
Municipal Occupation Tax:				
Omaha		325	313	3.8
Lincoln		77	66	17.3
Other[e]		28	26	7.7
State and Local Total		$ 22,234	$ 19,265[r]	15.4%

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.
[a]Rate increase effective 6/1/77.
[b]Breakdown not available, figure represents spirits and wine.
[c]General Retail; estimated. Rate increases effective 9/1/76 and 7/1/77.
[d]Imposed by the cities of Bellevue, Lincoln and Omaha.
[e]Estimated.
[r]Revised.

Source of Alcohol Beverage Revenues in Nebraska



Method of Control
LICENSE: State, city, village and county participation.

Local Collections
CITIES AND VILLAGES, within their corporate limits, collect license fees from by-the-drink retailers and package beer retailers and may also levy an occupational tax on retailers, manufacturers and wholesalers not to exceed double the state license fee: in the case of beer and bottle club licensees, outside incorporated limits the fees are paid to the COUNTY.

Allocations of Revenues
STATE LICENSE FEES: To State School Fund. STATE REGISTRATION FEES, PERMITS AND EXCISE TAXES: To the General Fund. COUNTY LICENSE FEES: To school funds of the county. MUNICIPAL LICENSE FEES: To respective district school funds.

NEVADA

Method of Control
LICENSE: State, County and Municipal Participation.

General Sales Tax
3% gross receipts from retail sales of tangible personal property including alcoholic beverages; 13 counties impose additional 1/2% county option sales tax.

Local Collections
COUNTIES, INCORPORATED CITIES AND TOWNS levy and collect the license fees for the retail sale of all alcoholic beverages. Local Sales Tax 1/2% County Tax (Carson City, Churchill, Clark, Lyon, Washoe, Douglas, Elko, Humboldt, Lincoln, Mineral, Nye, Pershing and Storey counties).

Allocation of Revenues
STATE LICENSE FEES AND EXCISE TAXES: 5/19's of excise tax on distilled spirits over 22% allocated to counties and cities on population basis. Rest to State General Fund. COUNTY AND MUNICIPAL LICENSE FEES: Retained locally.

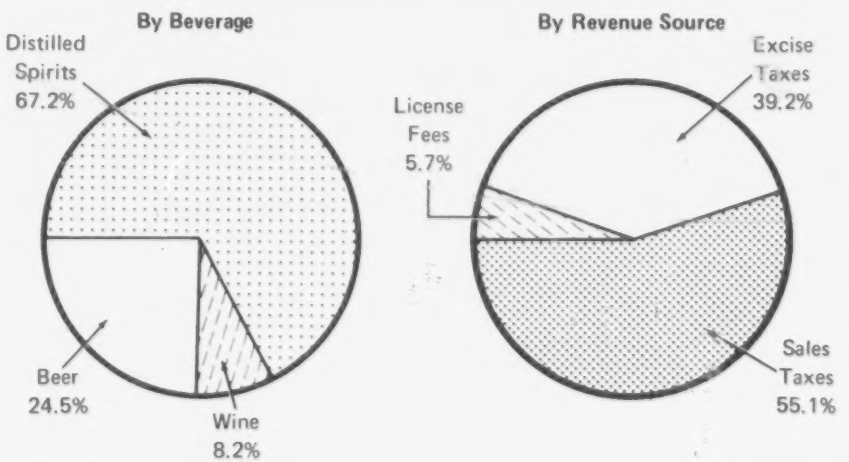
Nevada Department of Taxation
Liquor Department

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1977 ($1000)	1976 ($1000)	Percentage Change
License Fees		$ 22	$ 19	14.5%
Excise Taxes		$ 10,536	$ 9,724	8.3%
Spirits	$1.90/gal.	8,593	7,937	8.3
Wine 14% or less	$ .30/gal.	773	704	9.8
Wine over 14% to 24%	$ .50/gal.	154	155	−0.6
Beer	$ .06/gal.	1,338	1,227	9.1
Excise Refund	3%	−323	−299	8.0
Sales Taxes[a]	2%	$ 8,460	$ 7,170	18.0%
Other Taxes		$ 0	$ 0	−%
State Total		$ 19,017	$ 16,913	12.4%
Local Taxes		$ 7,852	$ 6,898	13.8%
License Fees:				
Reno[b]		287	254	12.7
Las Vegas		385	353	9.2
Other[c]		835	831	0.5
School Sales Tax	1%	4,230	3,640	16.2
County Option Sales Tax	.05%	2,115	1,820	16.2
State and Local Total		$ 26,869	$ 23,811	12.8%

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.
[a]General retail; estimated.
[b]Calendar year.
[c]Estimated.

Source of Alcohol Beverage Revenues in Nevada



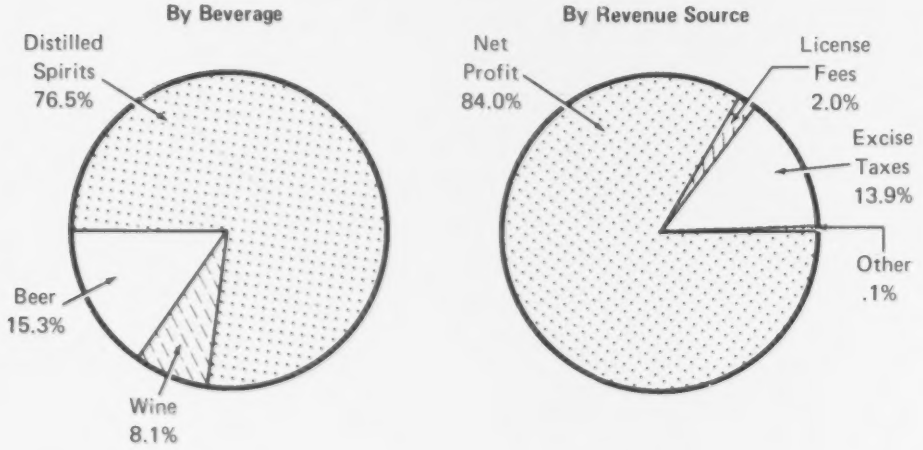
New Hampshire State Liquor Commission

Calendar Year

Revenue Source	Tax Rate	1977 ($1000)	1976 ($1000)	Percentage Change
Net Profit		$ 24,985	$ 22,862	9.3%
Gross Sales		115,433	107,088	7.8
Discounts		84	59	43.6
Net Sales		115,349	107,030	7.8
Cost of Goods		83,040	77,257	7.5
Gross Profit		32,309	29,773	8.5
Cost of Operation		7,324	6,910	6.0
License Fees		$ 582	$ 526	10.6%
Excise Taxes				
Beer	$ .15/gal.	$ 4,119	$ 4,033	2.1%
Sales Taxes		$ 0	$ 0	–%
Other Taxes				
Miscellaneous Income		$ 41	$ 38	7.0%
State Total		$ 29,727	$ 27,460	8.3%
Local Taxes		$ 0	$ 0	–%
State and Local Total		$ 29,727	$ 27,460	8.3%

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.

Source of Alcohol Beverage Revenues in New Hampshire



Method of Control
STATE MONOPOLY: Exclusive State Administration.

Allocation of Revenues
STATE SALES PROFITS, LICENSE FEES ON SPIRITS AND WINES, PERMIT FEES ON BEER AND ALL OTHER REVENUE: To State General Fund.

NEW JERSEY

Method of Control
LICENSE: State and Municipal Participation.

Allocation of Revenues
STATE LICENSE FEES: To State General Fund. STATE TAXES: To State General Fund. MUNICIPAL (RETAIL) LICENSE FEES: To general funds of municipalities in which collected.

TAX Imposed by cities of fourth class on retail sales (including sales of alcoholic beverages), to general funds of cities in which collected.

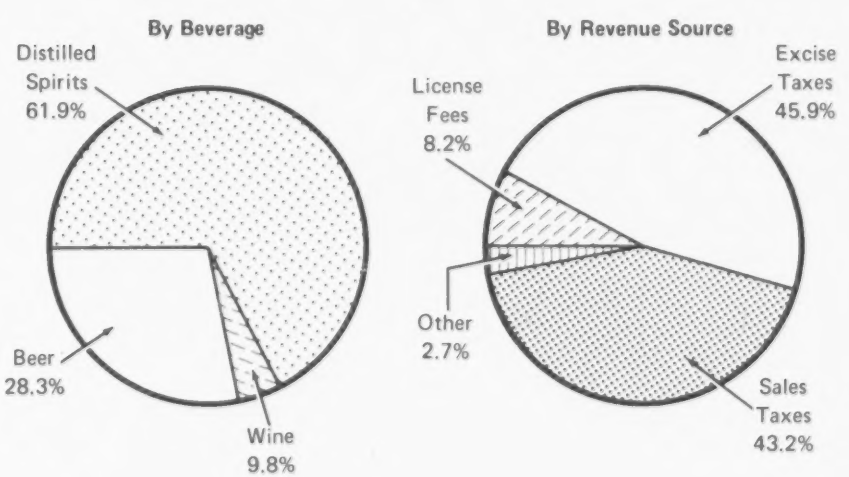
New Jersey Department of Treasury
Division of Taxation
and the
New Jersey Department of Law and Public Safety
Division of Alcoholic Beverage Control

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1977 ($1000)	1976 ($1000)	Percentage Change
License Fees		$ 1,888	$ 1,481	27.5%
Excise Taxes		$ 53,812	$ 55,313	−2.7%
Spirits	$2.80/gal.	43,766	45,463	−3.7
Wine	$ .30/gal.	4,946	4,774	3.6
Vermouth	$ .30/gal.	191	205	−6.6
Beer	$ .03 1/3/gal.	4,909	4,870	0.8
Sales Tax[a]	5%	$ 50,700	$ 47,600[r]	6.5%
Other Taxes				
Miscellaneous Income		$ 2,003	$ 1,342	49.2%
State Total		$108,403	$105,736[r]	2.5%
Local Taxes		$ 8,899	$ 6,981	27.5%
Atlantic City Luxury Tax[b]		1,210	1,026	18.0
Municipal Retail License Fees		7,688	5,956	29.1
State and Local Total		$117,302	$112,717[r]	4.1%

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.
[a]Estimated.
[b]Calendar year.
[r]Revised.

Source of Alcohol Beverage Revenues in New Jersey



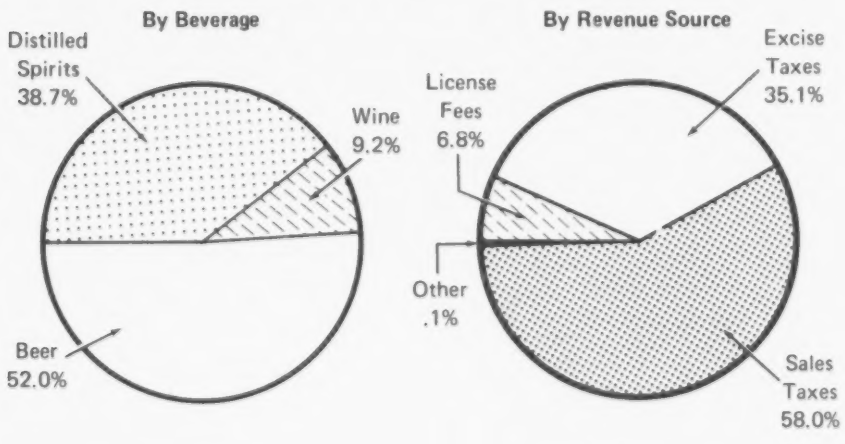
New Mexico Taxation and Revenue Department
Department of Alcoholic Beverage Control
and the
Department of Finance and Administration

Calendar Year

Revenue Source	Tax Rate	1977 ($1000)	1976 ($1000)	Percentage Change
License Fees		$ 314	$ 295	6.3%
Excise Taxes		$ 6,484	$ 6,114[r]	6.0%
Spirits	$1.50/gal.	3,047[a]	2,943[a,r]	3.5
Alcohol	$2.40/gal.			
Wine	$ .40/gal.	852	753[r]	13.3
Beer	$ .08/gal.	2,585	2,418[r]	6.9
Sales Taxes		$ 10,705	$ 10,243	4.5%
General Retail Tax[c]	4%	10,150	9,702	4.6
Wholesale Gross Receipts Tax[b]	.5%	555	541	2.6
Other Taxes				
Miscellaneous Income		$ 10	$ 9	6.8%
State Total		$ 17,513	$ 16,662[r]	5.1%
Local Taxes[b]		$ 935	$ 884	5.7%
Municipal License Fees		741	710	4.2
County License Fees		194	173	11.8
State and Local Total		$ 18,447	$ 17,546[r]	5.1%

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.
[a]Breakdown for 1976 and 1977 not available; figure represents spirits and alcohol.
[b]Fiscal year ending June 30.
[c]Estimated.
[r]Revised.

Source of Alcohol Beverage Revenues in New Mexico



NEW MEXICO

Method of Control
LICENSE: State, County and Municipal Participation.

General Sales Tax
RETAILERS' TAX (Gross Income): 4% gross receipts including alcoholic beverages. Effective 7/1/69. WHOLESALERS' TAX (Gross Income): 1/2 of 1% of gross receipts, including alcoholic beverages. Effective 4/1/63.

Local Collections
COUNTIES AND MUNICIPAL CORPORATIONS within their respective limits authorized to prescribe and collect additional local license fees from retailers, dispensaries, and clubs previously licensed by the State.

Allocation of Revenues
STATE LICENSE FEES AND EXCISE TAXES: To State General Fund. STATE SALES TAX: 3% to State General Fund and 1% to Local government. LOCAL SALES TAXES AND LICENSE FEES: To respective county and municipal general funds.

NEW YORK

Method of Control
LICENSE: State, County and Municipal participation.

Allocation of Revenues
LICENSE FEES, EXCISE TAXES AND RETAIL SALES TAX: After deducting for tax refunds, to State's General Fund.

Local Taxes
Pursuant to Chapter 93, Laws 1965, as amended, counties and cities may levy taxes on retail sales of tangible personal property, including spirituous, vinous and malt beverages, to be administered by the State Tax Commission. The local tax rate may not exceed 3%. If a county and city both impose the sales tax, the combined rate may not exceed 3%. In cities of New York and Yonkers, these rates are 4%. Collections, after deducting administrative expenses and the amount of refunds are distributed to the local jurisdictions.

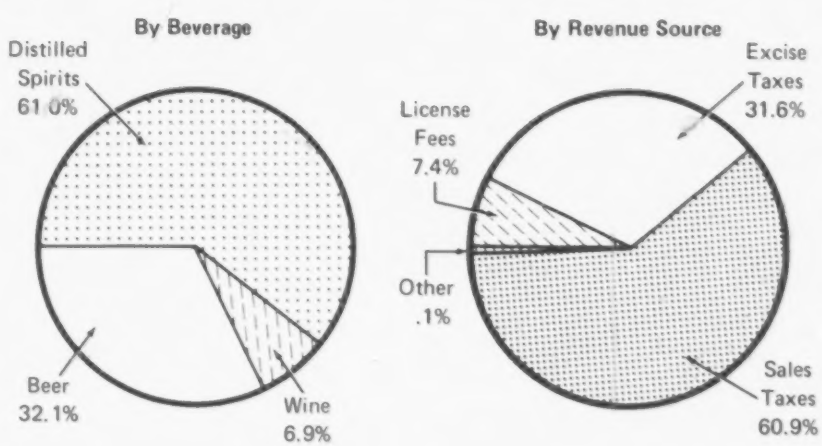
New York Department of Taxation and Finance
Bureau of Tax Statistics
and the
New York Division of Alcoholic Beverage Control

Fiscal Year Ending March 31

Revenue Source	Tax Rate	1977[a] ($1000)	1976[b] ($1000)	Percentage Change
License Fees[c]		**$ 35,167**	**$ 36,300**	**– 3.1%**
Excise Taxes		**$150,590**	**$150,193[r]**	**0.3%**
Spirits over 24%	$ 3.25/gal	127,300	128,189[r]	– 0.7
Spirits 24% or less	.80/gal	1,055	1,141[r]	– 7.5
Still Wine	.10/gal	4,088	4,077[r]	0.3
Carbonated Wine	.26⅔/gal	1	1[r]	4.4
Sparkling Wine	.53⅓/gal	1,259	1,232[r]	2.2
Beer	.04⅘/gal	16,503	16,017[r]	3.0
Cider	.015/gal	3	3[r]	–16.2
Reconciliation		380	–467	
Sales Taxes[d]	**4%**	**$160,000**	**$150,000**	**6.7%**
Other Revenues[c]		**$ 673**	**$ 426**	**57.8%**
Miscellaneous Income		1,828	1,343	36.2
Minus Refunds		–1,156	–917	26.1
State Total		**$346,429**	**$336,919[r]**	**2.8%**
Local Taxes[d]		**$130,000**	**$120,000**	**8.3%**
New York City Sales Tax	4%	70,000	67,000	4.5
Other Sales Taxes		60,000	53,000	13.2
State and Local Total		**$476,429**	**$456,919[r]**	**4.3%**

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.
[a]Fiscal year ending March 31, 1978.
[b]Fiscal year ending March 31, 1977.
[c]Calendar year.
[d]General Retail; estimated. Calendar year.
[r]Revised.

Source of Alcohol Beverage Revenues in New York



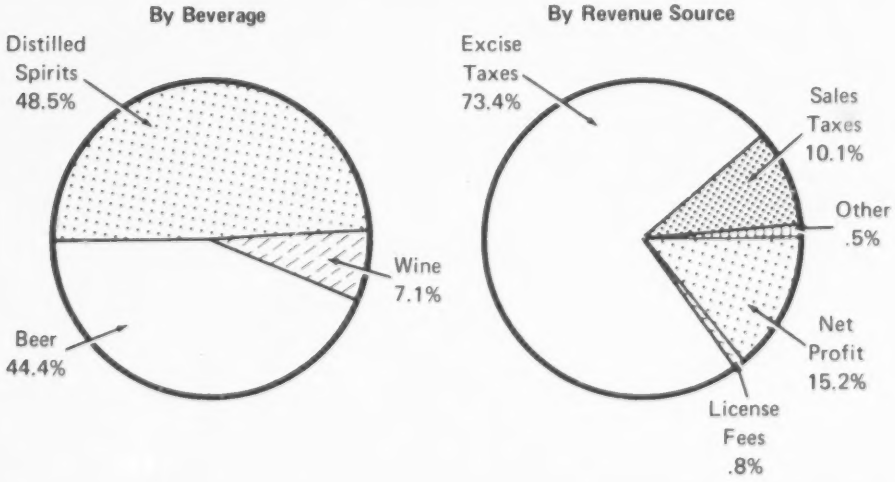
North Carolina Board of Alcoholic Control
and the
North Carolina Department of Revenue

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1977 ($1000)	1976 ($1000)	Percentage Change
Net Profit				
City and County Store Net Profits[a]		$ 19,677	$ 19,766[r]	−0.4%
License Fees[b]		$ 535	$ 499	7.1%
Excise Taxes		$ 94,867	$ 92,462[r]	2.6%
Beer	$15.00/bbl.	45,396	43,957	3.3
Wine 14% or less	$ .60/gal.	2,012	2,064	−2.5
Wine 14% to 21%	$ .70/gal.	2,241	2,096	6.9
Liquor	12%-22-1/2%[c]	37,284	36,454[r]	2.3
Spirits	$.05/3-1/3 oz.			
Spirits	$.05/btl.	2,135	2,220[r]	−3.8
State Tax	3.5%	5,800	5,671	2.3
Sales Taxes[d]	3%	$ 13,000	$ 11,271	15.3%
Other Taxes		$ 0	$ 0	−%
State Total		$128,079	$123,998[r]	3.3%
Local Taxes		$ 1,094	$ 933[r]	17.2%
License Fees[d]		436	452	−3.6
Other Income		658	481	36.8
State and Local Total		$129,173	$124,930[r]	3.4%

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.
[a]City and county gross margin is established by the state.
[b]Figures based on fiscal and calendar year.
[c]Effective 8/1/75 the 12% liquor tax and the additional tax of 5¢ per 3-1/3 oz. were combined into one tax at the rate of 22-1/2%.
[d]On beer and wine; estimated.
[r]Revised.

Source of Alcohol Beverage Revenues in North Carolina



Method of Control
STATE SUPERVISED: County operated liquor stores in counties voting therefor.

General Sales Tax
RETAIL SALES TAX: 3% of retail selling price of wine and beer.

Local Collections
COUNTIES collect license fees of $25 from retailers of beverages containing not more than 5% alcohol by weight and $25 from retailers of wine not less than 5% alcohol by weight nor more than 14% by volume and $5 for off-premises consumption. MUNICIPALITIES collect from retailers of beverages containing not more than 14% alcohol by volume license fees of $15 from those licensed to sell for both on-premises and off-premises consumption and $10 for wine, $5 for malt beverages from those licensed to sell for off-premises consumption only. CITIES AND TOWNS may levy license tax on wholesalers, not in excess of 1/4 of state fee for same.

Allocation of Revenues
STATE BEER AND WINE LICENSE FEES AND 22-1/2% TAX ON RETAIL PRICE OF SPIRITS AND FORTIFIED WINE SOLD IN COUNTY STORES: 3% for ABC administrative expenses; remainder to State General Fund. BEER AND NATURALLY FERMENTED WINE TAX: 47-1/2% of 50% of beer tax and 50% of wine tax on population basis to counties and municipalities in which beer and wine are licensed to be sold. Remainder to State General Fund. State 1¢ and 5¢ per bottle tax: To respective county commissioners for alcoholism rehabilitation. SALES TAX AFFECTING BEER AND WINE: State General Fund. COUNTY DISPENSARIES' PROFITS: Not less than 5% nor more than 15% for law enforcement in county in which dispensary is located. County Boards may expend 7% for alcohol education or rehabilitation. Remainder to county general fund, except laws allocate certain county receipts in various ways. COUNTY BEER AND WINE LICENSE FEES: To County General Fund in which sold.

NORTH DAKOTA

Method of Control
LICENSE: State, County and Municipal Participation.

Local Collections
COUNTIES AND INCORPORATED CITIES AND VILLAGES, within their respective limits, issue all licenses for retailing beverages except by common carriers.

Allocation of Revenues
STATE LICENSE FEES: ALCOHOLIC BEVERAGES EXCISE TAX: To State General Fund. COUNTY AND MUNICIPAL LICENSE FEES: Retained locally.

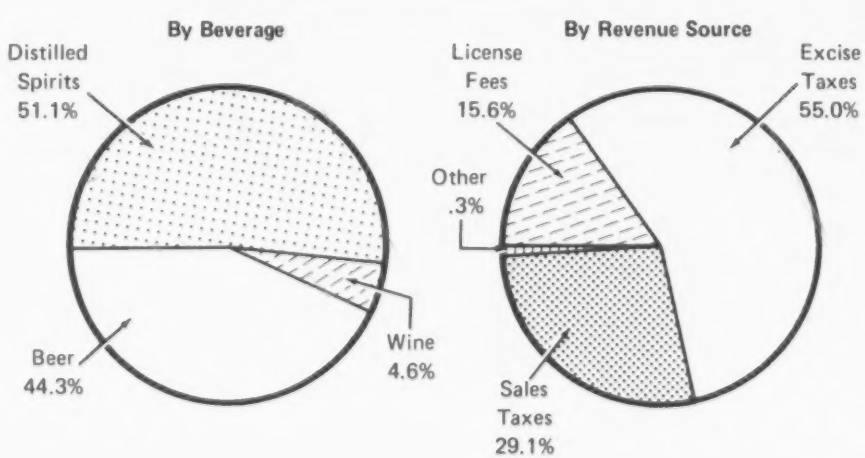
North Dakota Alcoholic Beverage Tax Division
and the
North Dakota Licensing Department

Calendar Year

Revenue Source	Tax Rate	1977 ($1000)	1976 ($1000)	Percentage Change
License Fees[a]		$ 200	$ 195	2.4%
Excise Taxes		$ 6,132	$ 6,155	– 0.4%
Distilled Spirits	$2.50/gal.	3,453	3,444	0.3
Alcohol	$4.05/gal	41	44	– 6.4
Wine less than 17%	$ .50/gal.	215	185	
Wine 17% to 24%	$ .60/gal.	69	74	11.5
Sparkling Wine	$1.00/gal.	52	42	
Bottled and Canned Beer	$ .16/gal.	2,179	2,243	– 2.9
Barrel and Keg Beer	$ .08/gal.	123	122	0.6
Sales Taxes[b]	4%	$ 3,248	$ 4,100[r]	–20.8%
Other Taxes				
Brand Registration Fees[c]		$ 29	$ 28	4.7%
State Total		$ 9,609	$ 10,478[r]	– 8.3%
Local Taxes				
Retail License Fees[d]		$ 1,536	$ 1,500	2.4%
State and Local Total		$ 11,145	$ 11,978[r]	– 7.0%

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.
[a]Figures based on fiscal and calendar year.
[b]General retail; estimated. Collected by the State Tax Department. Rate decrease effective 1/1/77.
[c]Collected by the State Laboratory Department.
[d]Estimated.
[r]Revised.

Source of Alcohol Beverage Revenues in North Dakota



Ohio Department of Taxation
and the
Department of Liquor Control

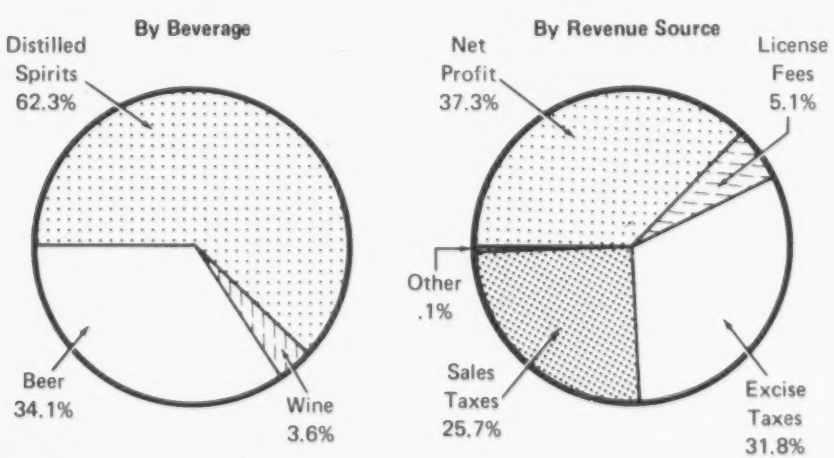
OHIO

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1977 ($1000)	1976 ($1000)	Percentage Change
Net Profit[a]		**$ 85,304**	**$ 81,681**	**4.4%**
Gross Sales		328,919	321,620	2.3
Discounts		0	0	–
Net Sales		328,919	321,620	2.3
Cost of Goods		220,058	217,220	1.3
Gross Profit		108,861	104,400	4.3
Cost of Operation		23,556	22,719	3.7
License Fees[a]		**$ 11,664**	**$ 13,779**	**–15.3%**
Excise Taxes		**$ 72,707**	**$ 70,562**	**3.0%**
Mixed Beverages	$ .80/gal.	800	843	– 5.1
Spirits[a]	$2.25/gal.	31,917	31,929	– 0.4
Wine 14% or less	$ .24/gal.	1,740	1,839	– 5.4
Wine over 14% to 21%	$ .60/gal.	1,855	1,758	5.5
Vermouth	$ .75/gal.	232	238	– 2.4
Sparkling Wine	$1.25/gal.	754	744	1.3
Beer and Malt Beverages	$ .015/12 oz; $2.50/bbl.	35,408	33,210	6.6
Malt	$ .03/lb.	1	1	–
Wort	$ .10/gal.			
Sales Taxes		**$ 55,220**	**$ 51,300**	**7.6%**
Retail Sales Tax	4%	43,627	39,857	9.5
State Store Sales Tax[a]	4%	11,593	11,443	1.3
Other Taxes[a]		**$ 382**	**$ 385**	**– 0.8%**
Miscellaneous Income				
State Total		**$225,277**	**$217,707**	**3.5%**
Local Taxes				
Local Sales Tax[b]	.05%	$ 3,520	$ 3,320	6.0%
State and Local Total		**$228,797**	**$221,027**	**3.5%**

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.
[a]Calendar year.
[b]County retail sales tax; estimated.

Source of Alcohol Beverage Revenues in Ohio



Method of Control
STATE MONOPOLY: Exclusive State Administration.

General Sales Tax
4% on each retail sale of tangible personal property, including beer, wine and liquors.

Allocation of Revenues
STATE SALES RECEIPTS: To expenses and maintenance of working capital of Department of Liquor Control; remainder to General Revenue Fund. WINE, MIXED BEVERAGES, BEER, BREWERS' WORT AND MALT TAXES, to General Revenue Fund. LICENSE FEES: If collected in incorporated municipality, to general fund thereof; collected in township outside incorporated municipality, to township general fund or for fire protection.

OKLAHOMA

Method of Control
Beverages not over 3.2% by weight—STATE, COUNTY AND MUNICIPAL LICENSING by the package and drink. Over 3.2%, STATE LICENSING only of package sales.

General Sales Tax
2% gross receipts tax on retail sales not applicable to 3.2% beer.

Local Collections
COUNTIES license all retail beer dealers; annual fee $5 plus cost of advertising, posting, etc. Municipalities may license such dealers, fee not to exceed $20.

Allocation of Revenues
LIQUOR EXCISE: 64-2/3% to General Fund, 32-1/3% to counties for distribution to incorporated cities and towns, 3% to Oklahoma Tax Commission Fund. LIQUOR LICENSE FEES: To State Treasury. BEER EXCISE AND LICENSE FEES: 2% to Oklahoma Tax Commission Fund, remainder to General Fund. COUNTY AND MUNICIPAL BEER LICENSE FEES: Retained locally.

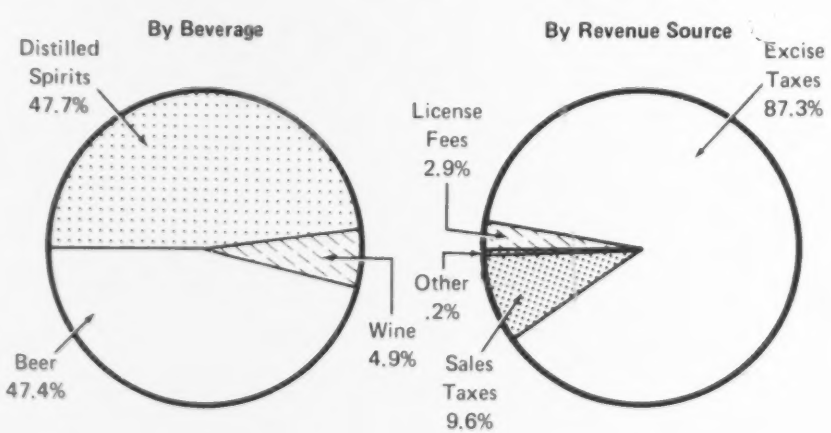
Oklahoma Tax Commission
Beverage Division
and the
Oklahoma Alcoholic Beverage Control Board

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1977 ($1000)	1976 ($1000)	Percentage Change
License Fees		**$ 901**	**$ 927**	**1.9%**
Excise Taxes		**$ 33,940**	**$ 32,591**	**4.1%**
Spirits	$4.00/gal.	16,631	16,243	2.4
Wine 14% or less	$ .50/gal.	618	545	13.5
Wine over 14%	$1.00/gal.	882	889	– 0.8
Sparkling Wine	$1.50/gal.	228	197	16.1
Additional Spirits and Wine[a]		1	19[r]	–93.1
Beer	$10.00/bbl.	15,579	14,699[r]	6.0
Sales Taxes[b]	**2%**	**$ 2,251**	**$ 2,190**	**2.8%**
Other Taxes				
Brand Registration Fees[c]		$ 97	–	–
Miscellaneous Income		9	[d]	–
State Total		**$ 37,190**	**$ 35,708**	**4.2%**
Local Taxes[e]		**$ 1,673**	**$ 1,632**	**2.6%**
License Fees		210	208	1.0
Sales Tax	1% & 2%	1,463	1,424	2.8
State and Local Total		**$ 38,863**	**$ 37,340**	**4.1%**

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.
[a]Breakdown not available; figure represents all wines.
[b]Revenue collected from wholesalers.
[c]New revenue source, effective July 1.
[d]Less than $500.
[e]Estimated.
[r]Revised.

Source of Alcohol Beverage Revenues in Oklahoma



Oregon Liquor Control Commission

Fiscal Year Ending June 30

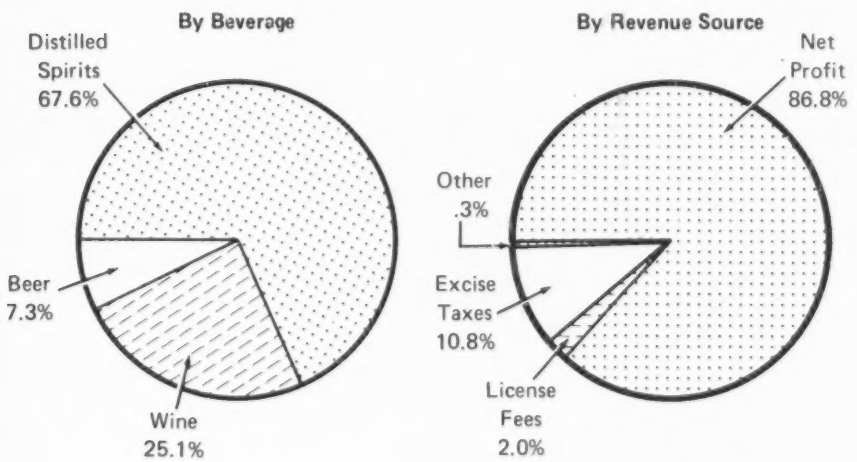
Revenue Source	Tax Rate	1977 ($1000)	1976 ($1000)	Percentage Change
Net Profit		$ 47,701	$ 45,913	3.9%
Gross Sales		114,915	110,342	4.1
Discounts		0	0	–
Net Sales		114,915	110,342	4.1
Cost of Goods		60,416	57,909	4.3
Gross Profit		54,499	52,433	3.9
Cost of Operation		6,799	6,520	4.3
License Fees		$ 1,120	$ 1,117	0.3%
Excise Taxes[a]		$ 5,957	$ 5,045	18.1%
Wine over 14% to 21%	$ .75/gal.	500	455	9.9
Wine 14% or less	$ .23-$ .35/gal.	2,100	1,720	22.1
Beer	$1.30-$1.95/bbl.	3,357	2,870	17.0
Sales Taxes		$ 0	$ 0	–%
Other Taxes				
Miscellaneous Income		$ 157	$ 177	–11.6%
State Total		$ 54,935	$ 52,253	5.1%
Local Taxes		$ 0	$ 0	–%
State and Local Total		$ 54,935	$ 52,253	5.1%

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.
[a]Rate change effective 10/1/75.

Method of Control
STATE MONOPOLY: Exclusive State Administration.

Allocation of Revenues
The distribution formula provides for 50 percent of Privilege Tax Revenue to be distributed to the Mental Health, Alcoholism, and Drug Services Account and for the remaining revenues derived from license fees, privilege taxes and the sale of alcohol liquor to be placed in a single fund, and after deducting administrative expenses and monies to maintain a $125,000 revolving fund, shall be distributed 56 percent to the General Fund for general governmental purposes, 20 percent to cities in proportion to their populations, 10 percent to counties in proportion to their populations and 14 percent to city revenue sharing. MUNICIPAL PROFITS: Retained locally.

Source of Alcohol Beverage Revenues in Oregon



PENNSYLVANIA

Method of Control
STATE MONOPOLY: Exclusive State Administration.

General Sales Tax
6% Retail Sales Tax.

Allocation of Revenues
LIQUOR STORE PROFITS, STATE LICENSE FEES (Sacramental wine, importers, public service and beer other than retail). FILING FEES, FORFEITURES AND PENALTIES: To expenses of administration, including establishment and maintenance of, and purchase of spirits and wine for sale at, state stores; remainder to State General Fund. RETAIL LICENSE FEES: To payment of refunds; remainder to municipalities and townships in which licensed premises located. TAXES (spirits, wine, alcohol and beer and 18% ad valorem tax), FINES, PENALTIES AND INTEREST collected under Spirituous and Vinous Liquor Tax Law and Malt Beverages Tax Law: To State General Fund. 6% SALES TAX: To public education.

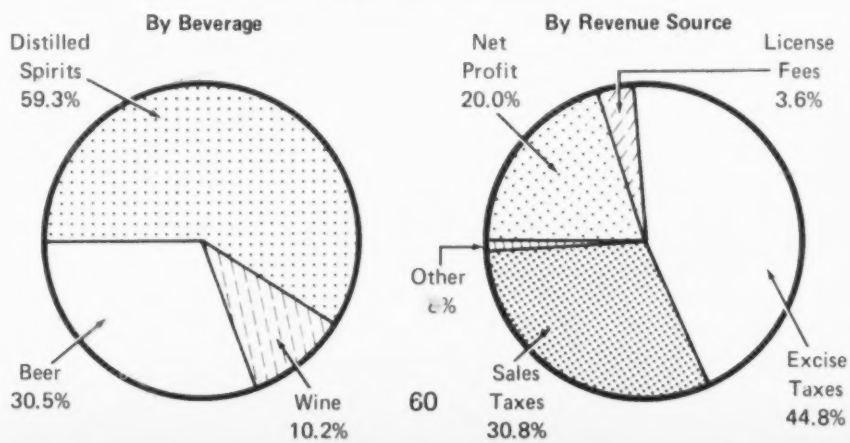
Pennsylvania Liquor Control Board
and the
Department of Revenue

Fiscal Year Ending June 29

Revenue Source	Tax Rate	1977 ($1000)	1976 ($1000)	Percentage Change
Net Profit		**$ 47,690**	**$ 53,943[r]**	**–11.6%**
Gross Sales		449,193	440,810	1.9
Discounts		0	0	–
Net Sales		449,193	440,810	1.9
Cost of Goods		317,339	310,822[r]	2.1
Gross Profit		131,854	129,988[r]	1.4
Cost of Operation		84,164	76,045	10.7
License Fees		**$ 8,457**	**$ 8,409**	**0.6%**
Excise Taxes		**$106,485**	**$104,271**	**2.1%**
Malt Beverage	$2.48/bbl.	25,763	25,048	2.9
Distilled Spirits	$1.00/gal.	2	3	–42.4
Rectified Spirits	$ .30/gal.	1[a]	1[a]	–33.9
Rectified Spirits	$1.30/gal.			
Wine	$ .005 unit proof/wine gal.	10	8	26.7
Ad Valorem	18%	80,710	79,211	1.9
Sales Taxes		**$ 73,133**	**$ 72,287**	**1.2%**
State Store Sales	6%	31,853	31,287	1.8
Wholesale Beer[b]	6%	41,280	41,000	0.7
Other Income		**$ 1,998**	**$ 2,227[r]**	**–10.3%**
Fines and Penalties		521	535	– 2.6
Bond Forfeiture		102	73	39.7
State Store Interest		748	980	–23.6
Miscellaneous Income		627	639	– 1.9
State Total		**$237,763**	**$241,137**	**– 1.4%**
Local Taxes		**$ 0**	**$ 0**	**–%**
State and Local Total		**$237,763**	**$241,137[r]**	**– 1.4%**

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.
[a]Breakdown not available; figure represents total of rectified spirits, $.30/gal (manufacturers) and $1.30/gal (importers).
[b]Estimated.
[r]Revised.

Source of Alcohol Beverage Revenues in Pennsylvania



Rhode Island Department of Business Regulations
Liquor Control Division

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1977 ($1000)	1976 ($1000)	Percentage Change
License Fees[a]		$ 53	$ 51	4.5%
Excise Taxes[a]		$ 7,487	$ 7,493	– 0.1%
Beer	$2.00/bbl.	315	350	– 9.9
Service Fees[b]				
Spirits	$2.50/gal.	5,039	5,063	– 0.5
Still Wine	$ .40/gal.	940	906	3.7
Sparkling Wine	$ .50/gal.	45	59	–23.4
Beer	$2.00/bbl.	1,148	1,115	2.9
Sales Taxes[c]	5%-6%	$ 9,150	$ 9,400	– 2.7%
Other Taxes		$ 55	$ 53	3.2%
Miscellaneous Income		6	4	18.1
Certificate of Compliance[a]	$10-$15[d]	49	49	1.8
State Total		$ 16,745	$ 16,997	– 1.5%
Local Taxes				
Local Retail Licenses[a]		$ 1,067	$ 1,051	1.5%
State and Local Total		$ 17,812	$ 18,047	– 1.3%

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.

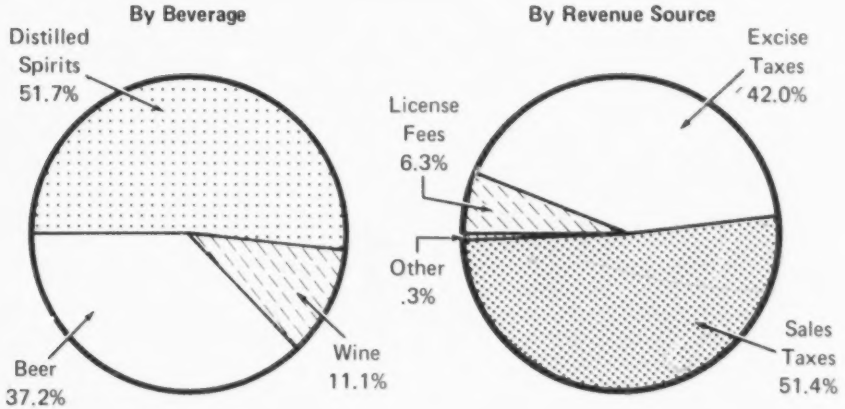
[a]License year ending December 30.

[b]Excise tax on spirits, wine, and champagne have not been collected for state-produced products since 1965. However, these products imported into the state are charged a service fee at the noted rates.

[c]General retail; estimated; rate increase effective 6/1/76.

[d]Fee increase; effective 12/1/77.

Source of Alcohol Beverage Revenues in Rhode Island



Method of Control
LICENSE: State and Municipal Participation.

General Sales Tax
6% gross receipts of retailer; food products for human consumption exempt.

Local Collections
CITIES AND TOWNS issue all retail licenses, except for public carriers.

Allocation of Revenues
LICENSE FEES: Manufacturers, Wholesalers & Railroads: To State General Fund; Retail license fees to cities and towns in which licensed premises are located. EXCISE TAXES: 50% to State General Fund; 50% to the several cities and towns of the State. RECIPROCAL FEES: to General Fund.

SOUTH CAROLINA

Method of Control
LICENSE: Exclusive State Administration.

General Sales Tax
4% gross proceeds from retail sales of tangible personal property including alcoholic beverages.

Allocation of Revenues
NET ALCOHOLIC LIQUOR TAXES AND LICENSE FEES: 60% to State General Fund for public school use; 20% to the several counties and 20% to incorporated municipalities on population basis. NET WINE AND BEER LICENSE FEES AND EXCISE TAXES: 75% to State General Fund for credit to special school account, 7% to the several counties and 18% to incorporated municipalities on population basis. ADDITIONAL BEER AND WINE EXCISE TAXES: To General Fund.

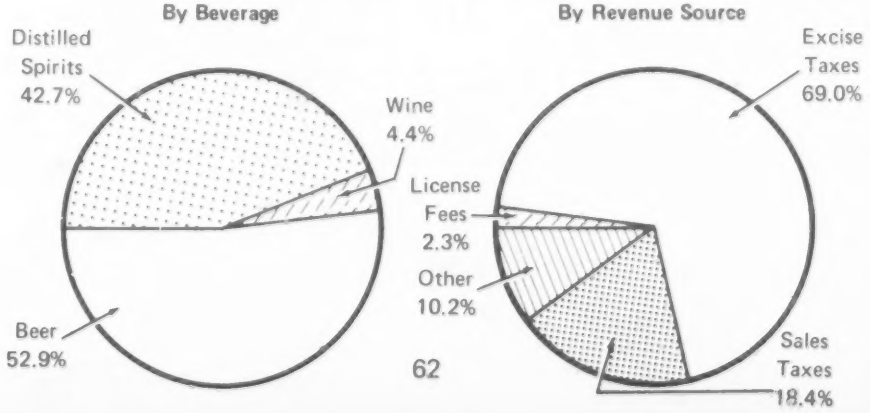
South Carolina Alcoholic Beverage Commission
and the
South Carolina Tax Commission

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1977 ($1000)	1976 ($1000)	Percentage Change
License Fees		**$ 2,150**	**$ 1,902**	**13.0%**
Excise Taxes		**$ 64,963**	**$ 59,673**	**8.9%**
Spirits[a]	$2.72/gal.	15,450	14,889	3.8
Spirits (miniatures)	$ .25/container	6,293	5,855	7.5
Wine	$ .90/gal.	2,602[b]	2,858[b]	– 9.0
Domestic Wine	$ .45/gal.			
Beer	$2.38/gal.	38,236	36,340	5.2
Additional Wine Tax	$ .18/gal.	473	530	–10.7
Less: Wholesaler on Beer	2%	–780	–742	5.2
Less: Wholesaler on Wine	2%	– 53	– 58	– 9.0
Liquor Surtax[f]	9%	2,742	–	–
Sales Taxes[c]	**4%**	**$ 17,349**	**$ 15,896**	**9.1%**
Other Taxes		**$ 9,625**	**$ 8,928**	**7.8%**
Miscellaneous Income		263	276	– 4.7
Wholesale Tax	$1.50/case	2,967	2,719	9.1
Addition Wholesale Tax (Spirits)	$ .48/case	949	870	9.1
Brand Registration[d]	$10	12	10	12.2
Cert. of Registration[e]		25	24	6.1
Retailer's Tax (Spirits)	$2.50/case	4,809	4,518	6.4
Non-Standard Case Tax (Spirits)	$4.00/case	600	511	17.5
State Total		**$ 94,087**	**$ 86,399**	**8.9%**
Local Taxes		**$ 0**	**$ 0**	**–%**
State and Local Total		**$ 94,087**	**$ 86,399**	**8.9%**

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.
[a]Includes additional tax on spirits @ 5¢/8 oz. unit.
[b]Breakdown not available; figure represents all wine.
[c]General retail; estimated.
[d]After the first five brands – $10 for each brand; figures not comparable due to accounting procedure change.
[e]Distiller's – $100; producer representative – $25. Figures not comparable due to accounting procedure change.
[f]Surtax of 9% of gross sales of alcoholic liquors; effective 7/21/76.

Source of Alcohol Beverage Revenues in South Carolina



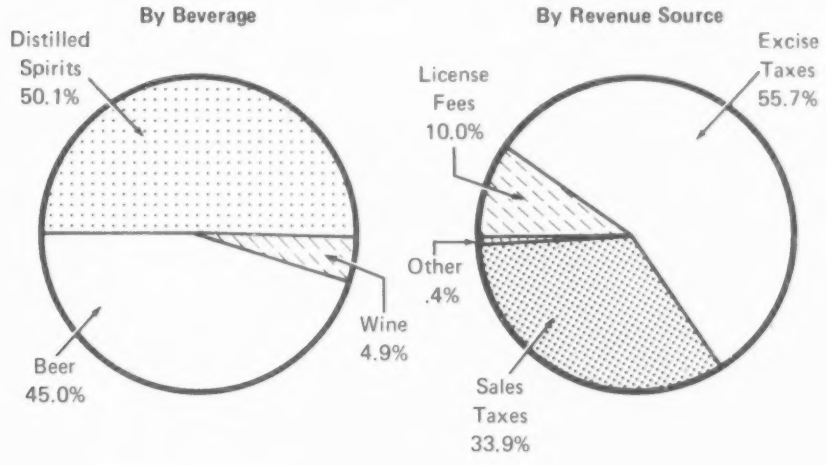
South Dakota Department of Revenue
Alcoholic Beverage Tax Section

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1977 ($1000)	1976 ($1000)	Percentage Change
License Fees		$ 125	$ 109	14.0%
Excise Taxes		$ 7,120	$ 7,144	−0.3%
Spirits	$3.05/gal.	3,841	4,020	−4.5
Wine over 20% & Sparkling	$1.40/gal.	49	49	1.6
Wine over 14% to 20%	$ .95/gal.	222	242	−8.3
Wine 14% or less	$ .30/gal.	107	101	5.4
Beer over 3.2%	$8.30/bbl.	2,187	2,044	7.0
Beer 3.2% or less	$4.00/bbl.	713	687	3.8
Sales Taxes[a]	4%	$ 4,000	$ 3,850	3.9%
Other Taxes				
Brand Registration Fees		$ 56	$ 56	1.5%
State Total		$ 11,301	$ 11,159	1.3%
Local Taxes		$ 1,490	$ 1,485	0.3%
License Fees[b]		1,155	1,153	0.2
Sales and Use Tax[a]	1% & 2%	335	332	0.9
State and Local Total		$ 12,791	$ 12,644	1.2%

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.
[a]Gross receipts; estimated.
[b]Estimated.

Source of Alcohol Beverage Revenues in South Dakota



SOUTH DAKOTA

Method of License Control

ALL COUNTY AND MUNICIPAL GOVERNING BOARDS—Conduct Public Hearings on all on and off sale—Retail Alcohol Beverage License Applications—Recommend license issuance to State. State issues license. All other classes are issued by the State.

Local Options

ALL INCORPORATED MUNICIPALITIES AND TOWNSHIPS in which the electors thereof have voted in favor of and authorized the procurement of licenses for the sale of Alcoholic Beverages by the package (off-sale) or/and by the drink (on-sale) then no other (off-sale) or (on-sale) licenses may be issued to private operators therein except by an operating agreement between the Municipality, Township and the private (on-sale) operator, who must purchase all alcoholic beverages through the local (off-sale) package store at 10 percent or more over their costs. All other Counties, Townships and Municipalities approve and recommend to the State that the various licenses applied for in their jurisdication be issued to private operators.

Allocation of Revenues

Low Point (3.2) Beer License application fees for on-sale, off-sale and wholesalers licenses; 50% retained at the local level and 50% forwarded to the State. All excise taxes and 50% of license fees received by the State are deposited in the malt beverage fund. 17% of the malt beverage fund is reverted back to the counties on a per capita basis for relief of the poor and hospitalization for the indigent. All other alcohol beverages (distilled spirits, wine and high-point beer) excise taxes are deposited in the alcohol beverage fund. 36.5% of the alcohol beverage fund is reverted back to the municipalities on a population basis. All alcohol beverage license application fees for retail on-sale and off-sale licenses are retained at the local level. All other classes of alcohol beverage license fees, approved and issued by the state are retained by the state and deposited in the alcohol beverage fund. All funds remaining after the reversion process are deposited in the State General Fund, except alcohol prevention, treatment and rehabilitation funds which are deposited in a special fund for use by the Division of Alcoholism, these funds are derived from a 5¢ tax per gallon on distilled spirits and 30¢ tax per barrel on High Point Beer. Alcohol Beverage Brand Label Registration fees are deposited in the State General Fund.

TENNESSEE

Method of Control
LICENSE: State, County and Municipal Participation.

General Sales Tax
4.5% retail sales price of each item of tangible personal property including alcoholic beverages.

Allocation of Revenues
STATE LICENSE AND PERMIT FEES: After paying cost of administration and enforcement, remainder to State General Fund. LIQUOR TAX: $3.32 to State General Fund, 68¢ to counties, 3/4 on basis of population and 1/4 on basis of area. WINE TAX: 86¢ to State General Fund, 24¢ to counties, 3/4 on basis of population and 1/4 on basis of area for old age security fund. STATE EXCISE TAX ON BEER: 2/17ths to counties and 2/17ths to municipalities, remainder to State General Fund. WHOLESALE BEER TAX: To counties and municipalities. LIQUOR AND BEER TAX ALLOCATION: 2% of all sums designated for municipalities and counties from the above proceeds shall be reserved and transferred to Dept. of Mental Health to assist said municipalities and counties in carrying out provisions of the comprehensive Alcohol and Drug Treatment Act of 1973. COUNTY AND MUNICIPAL LICENSE FEES: To respective county and municipal general funds, except that wholesale and retail liquor license fees collected by the city of Nashville go to fund for maintaining and operating recreational centers and playgrounds within that city.

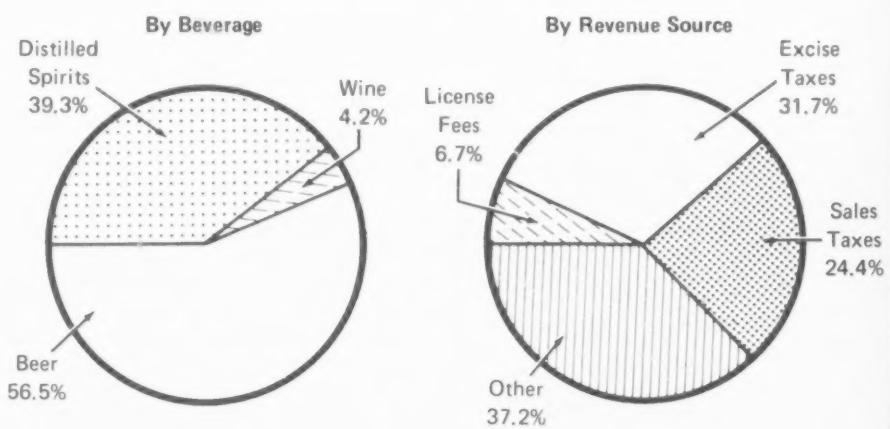
Tennessee Department of Revenue
Miscellaneous Tax Division

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1977 ($1000)	1976 ($1000)	Percentage Change
License Fees		**$ 877**	**$ 832**	**5.4%**
Excise Taxes		**$ 34,338**	**$ 33,328**	**3.0**
Spirits	$4.00/gal.	22,660	22,083	2.6
Wine	$1.10/gal.	2,787	2,801	− 0.5
Beer	$3.00/bbl.	8,891	8,444	5.3
Native Wine[a]	$ .05/gal.	0	0	0
Sales Taxes				
General Retail[b]	**3.5%-4.5%**	**$ 20,276**	**$ 15,278**	**32.7%**
Other Taxes		**$ 8,361**	**$ 7,279**	**14.9%**
Mixing Bars	15%	372	578	−35.6
Enforcement Tax	$ .15/case	448	441	1.6
Mixed Drink Privilege Tax	15%	7,506	6,222	20.6
Miscellaneous Income		35	38	− 7.8
State Total		**$ 63,852**	**$ 56,718**	**12.6%**
Local Taxes		**$ 44,574**	**$ 41,667[r]**	7.0%
Sales Tax		6,196	5,669	9.3
Beer Wholesalers Tax	17%	32,001	29,834	7.3
License and Permit Fees:				
Memphis		2,495	2,451[r]	1.8
Knoxville[c]		727	707	2.8
Chattanooga		765	738	3.6
Nashville and Davidson[c]		1,038	986	5.3
Other		1,352	1,283	5.4
State and Local Total		**$ 108,426**	**$ 98,385[r]**	**10.2%**

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.
[a]New rate; effective 5/2/77.
[b]Rate increase effective 4/1/76; estimated.
[c]Calendar year.
[r]Revised.

Source of Alcohol Beverage Revenues in Tennessee



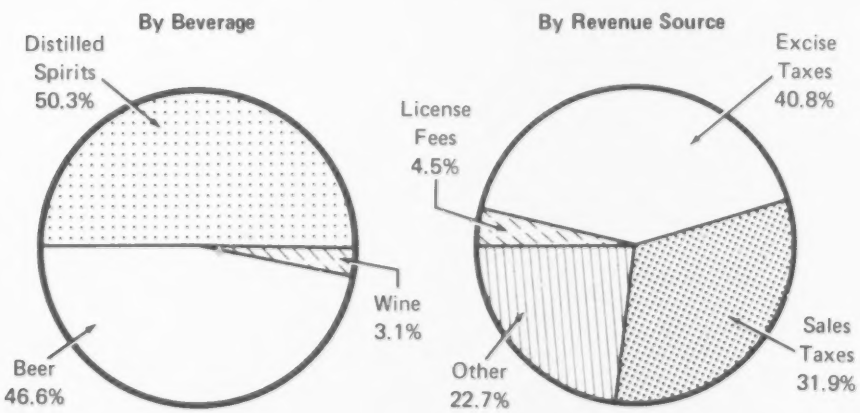
Texas Alcoholic Beverage Commission

Calendar Year

Revenue Source	Tax Rate	1977 ($1000)	1976 ($1000)	Percentage Change
License Fees		$ 8,640	$ 8,020	7.7%
Excise Taxes		$ 98,076	$ 91,756	6.9%
Spirits	$2.00/gal.	39,259	36,711	6.9
Wine 14% or less	$ .17/gal.			
Wine over 14%	$ .34/gal.	3,349[a]	2,845[a]	17.7
Sparkling Wine	$ .43/gal.			
Malt Liquor over 4%	$ .165/gal.	1,328	1,062	25.0
Beer 4% or less	$5.00/bbl.	54,141	51,138	5.9
Sales Taxes[b]	4%	$ 61,467	$ 58,512	5.1%
Other Taxes		$ 54,456	$ 48,699	11.8%
Miscellaneous Income		121	32	380.0
Private Clubs	$ .05/drink	286	315	−9.2
Gross Receipts Tax (Mixed Beverages)	10%	54,049	48,352	11.8
State Total		$222,639	$206,987	7.6%
Local Taxes		$ 17,864	$ 16,867	5.9%
Sales Tax[c]	1%	15,367	14,628	5.1
Fines		232	180	28.9
License and Permit Fees:				
Houston		337	306	10.2
Dallas[d]		144	151	−4.5
Fort Worth		94	68	37.2
Other		1,690	1,533	10.2
State and Local Total		$240,503	$223,854	7.4%

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.
[a]Breakdown not available; figure represents all wine.
[b]General retail; estimated; fiscal year ending June 30.
[c]Municipal retail; estimated; fiscal year ending June 30.
[d]Fiscal year ending September 30.

Source of Alcohol Beverage Revenues in Texas



Method of Control
PERMIT (LICENSE): State, County and Municipal Participation.

Local Collections
COUNTIES AND MUNICIPALITIES may collect a fee equal to one-half of all permit and license fees levied by the State with the exception of the following classes: agents, industrials, carriers, private carriers, local cartage, storage and wine and beer retailer permits issued to operators of dining, buffet, or club cars, Class B winery permits and temporary licenses.

Allocation of Revenues
STATE EXCISE TAXES: Less deductions for administrative expense, one-fourth to Available School Fund; remaining three-fourths together with LICENSE AND PERMIT FEES in their entirety to Old Age Assistance, Blind Assistance, Children Assistance, General Revenue, Prior Teacher Retirement, State Disabled Assistance, Medical Assistance Fund, Farm-to-Market Road and Foundation School Fund. CONFISCATED SALES: 65% to General Revenue Fund and 35% for Enforcement. COUNTY AND MUNICIPAL COLLECTIONS: Retained locally. TEMPORARY BEER LICENSES: To ABC Board.

Revenue collected from 10% gross receipts tax on alcoholic beverages goes into the Mixed Beverage Gross Receipt Fund. After a 15% refund to city and a 15% refund to county, the balance is cleared into the General Revenue Fund.

UTAH

Method of Control
STATE MONOPOLY: Exclusive State Administration as to liquor; incorporated cities and towns and counties may license retail sale of beer not over 3.2% by weight.

General Sales Tax
RETAIL SALES TAX: 4% of sales price (including alcoholic beverages). Cities and counties may impose 3/4 of 1% sales tax, collectible by state.

Allocation of Revenues
STATE SALES PROFITS AND STATE LICENSE FEES: First $1,000.00 in excess of $2,250.00 in each calendar year to be distributed to counties and municipalities on population basis, balance to Liquor Control Fund for general State purposes. STATE PURCHASER PERMIT FEES: 50¢ of each permit receipt to State Board of Alcoholism. STATE BEER LICENSE FEES (except brewers): To counties or municipalities in which licenses issued. STATE BREWERS' LICENSE FEES: Retained by Liquor Control Commission and remitted to State General Fund. STATE BEER EXCISE TAX. To State General Fund. STATE SALES TAXES: To State General Fund. 8% Tax on retail price to School Lunch Fund. COUNTY AND MUNICIPAL LICENSE FEES AND TAXES: Retained locally.

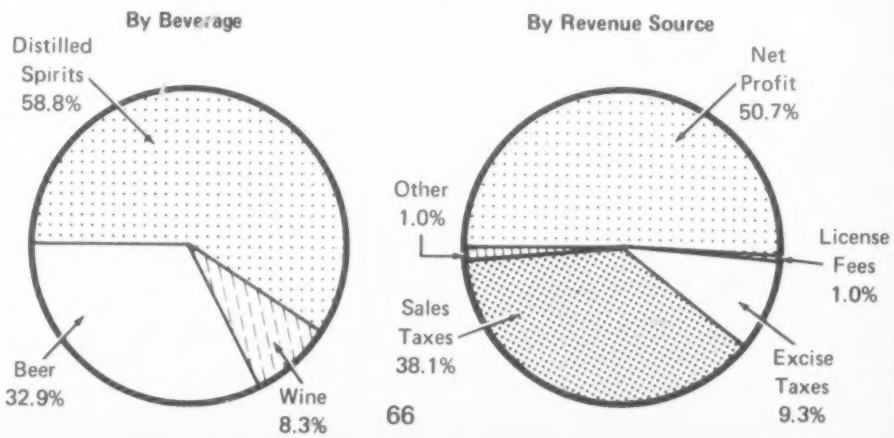
Utah Liquor Control Commission
and the
Utah State Tax Commission

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1977 ($1000)	1976 ($1000)	Percentage Change
Net Profit		**$ 10,405**	**$ 10,546**	**– 1.3%**
Gross Sales		37,778	36,237	4.3
Discounts		0	0	—
Net Sales		37,778	36,237	4.3
Cost of Goods		23,803	22,555	5.5
Gross Profit		13,975	13,682	2.1
Cost of Operation		3,569	3,137	13.8
License Fees		**$ 97**	**$ 94**	**3.4%**
Excise Taxes				
Beer	$3.10/bbl.	**$ 1,905**	**$ 1,695**	**12.4%**
Sales Taxes		**$ 7,132**	**$ 6,138**	**16.2%**
General Retail:				
Beer	4%	2,170	1,820	19.2
Liquor	4%	1,491	1,434	3.9
School Lunch Tax	8%	3,472	2,883	20.4
Other Taxes		**$ 28**	**$ 29**	**– 2.2%**
Miscellaneous Income		21	23	–10.0
ID Cards	$2.00	7	6	30.1
State Total		**$ 19,568**	**$ 18,501**	**5.8%**
Local Taxes		**$ 961**	**$ 754**	**27.4**
Local Sales Tax:				
Spirits and Wine	¾%	280	248	12.5
Beer[a]	¾%	406	340	19.4
License Fees:				
Municipalities and Counties[a]		103	99	3.4
Distributors and Wholesalers[b]		[c]	2	–79.7
Transit Tax[a]	¼%	173	65	266.7
State and Local Total		**$ 20,529**	**$ 19,255**	**6.6%**

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.
[a]Estimated.
[b]Collected by Liquor Control Commission.
[c]Less than $500.

Source of Alcohol Beverage Revenues in Utah



Vermont Liquor Control Board

VERMONT

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1977 ($1000)	1976 ($1000)	Percentage Change
Net Profit		$ 556	$ 355	56.5%
Gross Sales		27,435	28,090	– 2.3
Discounts		0	0	–
Net Sales		27,435	28,090	– 2.3
Cost of Goods		24,461	25,406	– 3.7
Gross Profit		2,973	2,684	10.8
Cost of Operation		2,418	2,329	3.8
License Fees		$ 428	$ 410	4.2%
Excise Taxes		$ 12,218	$ 12,003	1.8%
Wine 14% & over and Spirits[a]	24%	8,662	8,869	– 2.3
Wine under 14% and Beer[b]	$ .25-$ .50/gal.	3,556	3,134	3.5
Sales Taxes[c]	5%	$ 1,916	$ 1,832	1.1%
Other Taxes				
Miscellaneous Income		$ 4	$ 10	–57.6%
State Total		$ 15,122	$ 14,611	3.1%
Local Taxes				
Local License Fees		$ 165	$ 154	6.8%
State and Local Total		$ 15,286	$ 14,765	3.1%

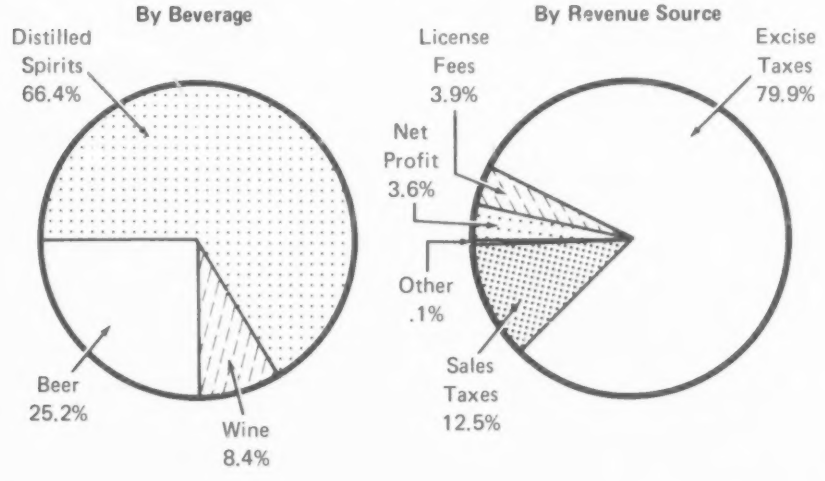
NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.
[a]24% of gross receipts.
[b]Rate increase effective 5/1/76.
[c]Room and Meal tax (on-sale); estimated.

Method of Control
STATE MONOPOLY: State and Municipal Participation.

Local Collections
Cities and towns receive license fees of $100 for first class (less $2 for city or town clerk for issuing and recording licenses) and $50 for second-class license (less $1 for city or town clerk, etc.) Fee of $400 for third-class license is paid to State.

Allocation of Revenues
STATE SALES PROFITS, STATE LICENSE FEES, SPIRITS, WINE AND BEER TAXES, AND INTEREST: To State General Fund. MUNICIPAL LICENSE FEES (wine and beer retailers licenses): To respective municipal general funds.

Source of Alcohol Beverage Revenues in Vermont



VIRGINIA

Method of Control
STATE MONOPOLY: Licenses to engage in manufacturing, bottling, wholesaling and retailing of alcoholic beverages and 3.2 beverages issued by State ABC Board; cities, towns and certain counties authorized to issue local licenses; sales of distilled spirits, fortified wines and light wines made through State stores. Mixed beverage licenses and licenses for wine and/or beer and 3.2 beverages (on and off) are issued to private licensees.

Local Collections
CITIES AND TOWNS collect fees for licenses issued by them.

Allocation of Revenues
STATE SALES PROFITS AND LICENSE FEES: After deducting not to exceed $2,500,000 for reserve fund, first $750,000 of Board's net profits to State General Fund, of remainder, 2/3 to counties and municipalities according to population, 1/3 to State General Fund. 15% ON DEPT. SALES: to State General Fund. WINE TAX: 2/3 to several counties and municipalities, 1/3 to State General Fund. COUNTY AND MUNICIPAL LICENSE FEES: Retained locally. BEER TAX: to General Fund.

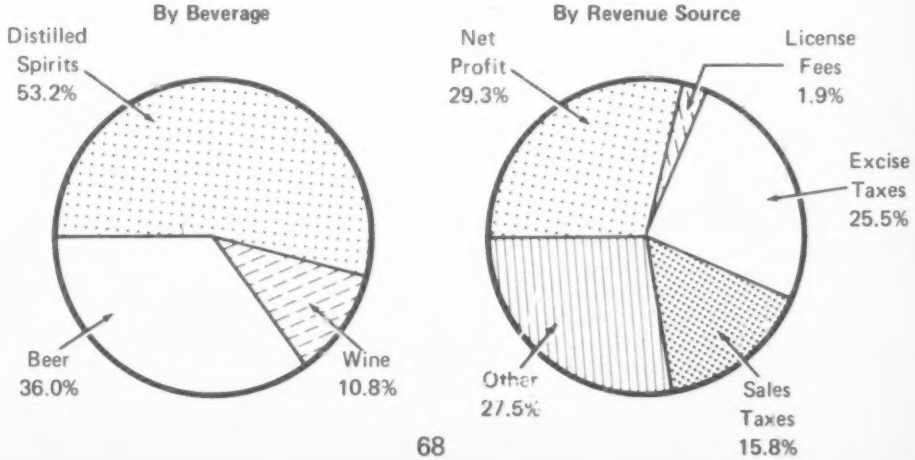
Virginia Department of Alcoholic Beverage Control
and the
Virginia Department of Taxation

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1977 ($1000)	1976 ($1000)	Percentage Change
Net Profit		$ 36,338	$ 35,730	1.7%
Gross Sales		188,126	182,793	2.9
Discounts		0	0	–
Net Sales		188,126	182,793	2.9
Cost of Goods		134,988	130,955	3.1
Gross Profit		53,138	51,838	2.5
Cost of Operation		16,800	16,108	4.3
License Fees		$ 1,411	$ 1,319	7.0%
Excise Taxes		$ 31,579	$ 24,893	26.9%
Wine less than 14%	$ .35/gal.	2,968[a]	2,807[a]	5.7
Wine 14% and over	$ .70/gal.			
Mixed Bev. Bottle Tax	–[b]	1,142	1,017	12.3
Beer	$6.00/bbl.– $7.80/bbl.[c]	27,469	21,069	30.4
Sales Taxes[d]	3%	$ 14,700	$ 13,140[r]	11.9%
Other Taxes		$ 34,106	$ 30,631	11.3%
Ad Valorem	14% - 15%[e]	32,505	29,101	11.7
Miscellaneous Income		1,601	1,530	4.6
State Total		$118,133	$105,713[r]	11.7%
Local Taxes[f]		$ 5,842	$ 5,277[r]	10.7%
License Fees		1,002	937	6.9
Sales Tax		4,840	4,340[r]	11.5
State and Local Total		$123,975	$110,990[r]	11.7%

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.
[a]Breakdown not available; figure represents all wine.
[b]Mixed beverage bottle tax (on-sale); spirits @ 5¢/2 oz., 25¢/pt., 40¢/fifth and 50¢/qt.
[c]Rate increase effective 7/1/76 through 6/30/77.
[d]Retail sales and use tax; estimated.
[e]Rate increase effective 8/1/76; doesn't affect beer.
[f]Estimated.
[r]Revised.

Source of Alcohol Beverage Revenues in Virginia



Washington Liquor Control Board
and the
Washington Department of Revenue

Calendar Year

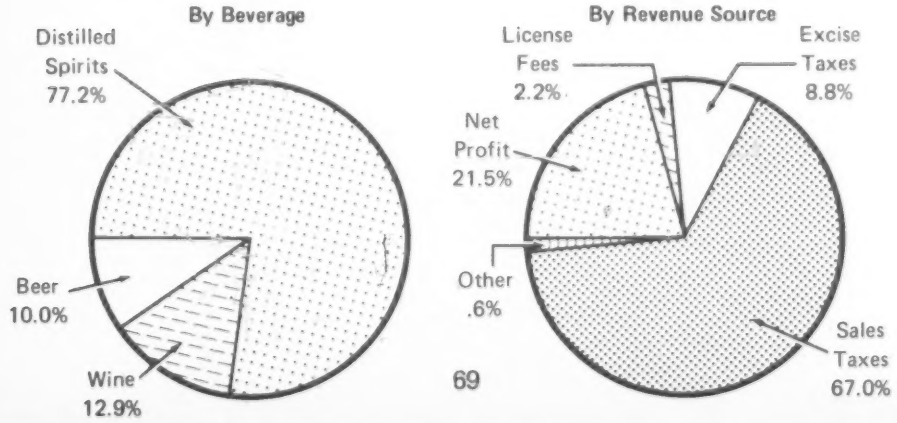
Revenue Source	Tax Rate	1977 ($1000)	1976 ($1000)	Percentage Change
Net Profit		$ 31,357	$ 29,910	4.8%
Gross Sales		188,222	176,552	6.6
Discounts		12,693	11,586	9.6
Net Sales		175,529	164,967	6.4
Cost of Goods		124,916	117,067	6.7
Gross Profit		50,613	47,899	5.7
Cost of Operation		19,256	17,989	7.0
License Fees		$ 3,229	$ 2,986	8.2%
Excise Taxes		$ 12,778	$ 12,007	6.4%
Wine	$ .75/gal.	8,902	8,278	7.5
Beer	$1.50/bbl. btl and can $1.00/bbl. draught	3,877	3,729	4.0
Sales Taxes		$ 93,288	$ 86,278	8.1%
General Retail[a]	4.5%-4.6%	33,893	30,133	12.5
Retail	15%	17,229	16,296	5.7
Wholesale	10%	4,231	3,775	12.1
Fluid Oz. Tax	$ .04	37,935	36,073	5.2
Other Income				
Miscellaneous Income		$ 832	$ 685	21.5%
Interest		463	447	3.5
Other		369	238	55.1
State Total		$141,485	$131,866	7.3%
Local Taxes				
Local Sales Tax[b]	.5%	$ 4,389	$ 3,941	11.4%
State and Local Total		$145,874	$135,807	7.4%

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.

[a]Retail sales of beer, wine in other than state outlets and liquor-by-the-drink; rate increase effective 7/1/76.

[b]Local sales tax administered by the state, .5% except for selected cities and/or counties which are .8% and one county with none.

Source of Alcohol Beverage Revenues in Washington



WASHINGTON

Method of Control

STATE MONOPOLY: Exclusive State Administration.

General Sales Tax

Sales taxes collected by State Liquor Control Board from sales in State liquor outlets; 4.6% state sales tax plus .5% local sales tax (.8% in selected cities and/or counties and none in one county) on sales of alcohol and wine. 10% state sales tax on State store sales to Class H licensees (on-premise). 15% state sales tax on all other spirit sales and strong beer. 4¢ per fluid ounce state sales tax on distilled spirits in addition to the 10% and 15% tax.

Sales taxes collected by the Department of Revenue: 4.6% state sales tax plus .5% local sales tax (.8% in selected cities and/or counties except none in one county) on retail sales of wine and beer as well as liquor-by-the-drink in licensed establishments.

Allocation of Revenues

STATE SALES RECEIPTS, LICENSE FEES AND EXCISE TAXES: L To "Liquor Revolving Fund" from which following disbursements are made: (1) Class "H" (on-sale spirituous liquor) license fees, penalties and forfeitures, the first $1,000,000 per biennium to University of Washington and Washington State University for medical and biological research. That amount over $1,000,000 per biennium to State Department of Social and Health Services. (2) Class A-F license fees 20% to State Department of Social and Health Services. (3) Distribution of profits: 50% to State General Fund, 40% to cities and 10% to counties. Cities and counties must spend 2% of their share in alcoholism programs. In allocating profits an amount equivalent of 10% of sales to Class H licensees is set aside in a separate account in which only those election units in which the sale of Class H liquor is lawful may participate. (4) 4.6% state sales tax to State General Fund. (5) .5% and .8% local sales tax to local governments. (6) 10%, and 15% state sales tax: 65% to the State General Fund, 28% to the cities and 7% to the counties. 2% of the cities and counties distribution must be spent in alcoholism programs. (7) 4¢ per fluid ounce on distilled spirits to the State General Fund.

WEST VIRGINIA

Method of Control
STATE MONOPOLY: State and Municipal participation.

General Sales Tax
RETAIL SALES TAX: 3% of gross income, including alcoholic beverages. RETAILERS' (OCCUPATIONAL) TAX: 1/2 of 1% of gross income. WHOLESALERS' AND JOBBERS' TAX (OCCUPATIONAL): 25/100 of 1% of gross income.

Local Collections
INCORPORATED CITIES AND TOWNS may collect license fees not exceeding like state fees from retailers, manufacturers, and distributors of non-intoxicating beer (not over 5% alcohol by weight.)

Allocation of Revenues
STATE SALES PROFITS, LICENSE FEES, ETC.: After providing operating fund of not over $20,000,000; $3,600,000 shall be used for purpose of retiring State Building Revenue Bonds; remainder to general fund. STATE NON-INTOXICATING BEER LICENSE FEES AND BASIC TAX: Not exceeding 15% for administrative expenses, remainder to general fund. ADDITIONAL BEER TAX: To veterans bonus sinking fund. MUNICIPAL LICENSE FEES: Retained locally. 3% STATE SALES TAX: For support of free schools.

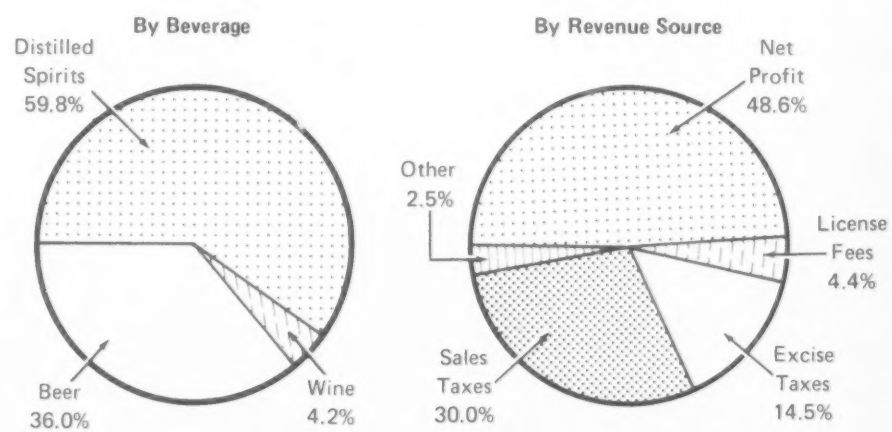
West Virginia Alcoholic Beverage Control Commission
and the
West Virginia Beer Commission

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1977 ($1000)	1976 ($1000)	Percentage Change
Net Profit		**$ 18,664**	**$ 17,802**	**4.8%**
Gross Sales[a]		72,491	71,152	1.9
Discounts		0	0	–
Net Sales		72,491	71,152	1.9
Cost of Goods		44,979	44,617	0.8
Gross Profit		27,511	26,535	3.7
Cost of Operation		8,848	8,733	1.3
License Fees		**$ 1,683**	**$ 1,639**	**2.7%**
Excise Taxes				
Beer	$5.50/bbl.	$ 5,570	$ 5,843	– 4.7%
Sales Taxes[b]		**$ 5,835**	**$ 5,437**	**7.3%**
State Store and Agency Sales Tax	3%	2,175	2,135	1.9
Beer Sales Tax	3%	3,607	3,251	11.0
Private Club Sales Tax	3%	53	51	3.9
Other Taxes[b]		**$ 954**	**$ 924**	**3.2%**
Miscellaneous Income		50	109	–54.2
Wholesale Occup. Tax	.27%	243	219	11.0
Retail Occup. Tax	.55%	661	596	10.9
State Total		**$ 32,705**	**$ 31,645**	**3.3%**
Local Taxes[b]				
Local Sales Tax	3%	$ 5,670	$ 5,283	7.3%
State and Local Total		**$ 38,375**	**$ 36,928**	**3.9%**

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.
[a]Includes 25¢ and 20¢ per bottle on spirits and wine.
[b]Estimated.

Source of Alcohol Beverage Revenues in West Virginia



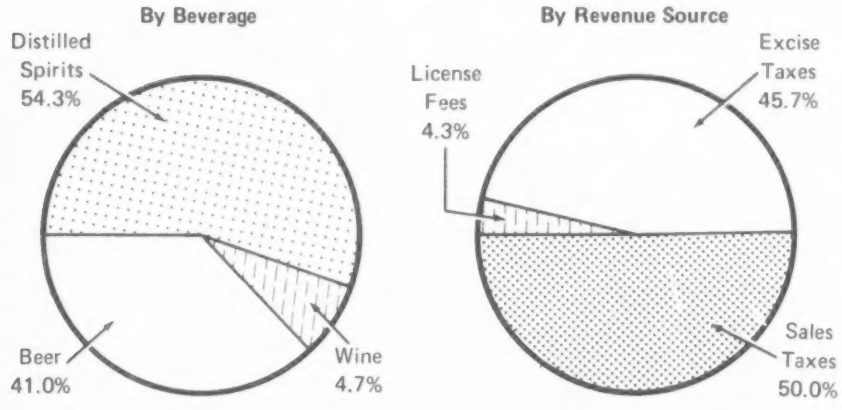
Wisconsin Department of Revenue
Beverage and Cigarette Tax Section

Fiscal Year Ending June 30

Revenue Source	Tax Rate	1977 ($1000)	1976 ($1000)	Percentage Change
License Fees		**$ 81**	**$ 83**	**−2.0%**
Excise Taxes		**$ 38,659**	**$ 38,481**	**0.5%**
Spirits	$2.60/gal.	27,817	28,083	−0.9
Wine 14% or less	$ .195/gal.	1,092	991[r]	10.2
Wine over 14% to 21%	$ .39/gal.	515	556[r]	−7.3
Beer	$2.00/bbl.	9,235	8,851	4.3
Sales Taxes[a]	4%	**$ 42,259**	**$ 37,100**	**13.9%**
Other Taxes				
Miscellaneous Income		**$ 2**	**$ 1**	**25.0%**
State Total		**$ 81,001**	**$ 75,665**	**7.1%**
Local Taxes		**$ 3,520**	**$ 3,522**	**−0.1%**
License and Permit Fees:				
Madison		183	181	1.3
Milwaukee		1,236	1,241	0.3
Other[b]		2,100	2,100	—
State and Local Total		**$ 84,521**	**$ 79,187**	**6.7%**

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.
[a]General retail; estimated.
[b]Estimated.
[r]Revised.

Source of Alcohol Beverage Revenues in Wisconsin



Method of Control
LICENSE: State and Municipal Participation.

Local Collections
CITIES, VILLAGES AND TOWNS collect license fees from all retailers of alcoholic beverages; and MUNICIPALITIES may only operate municipal stores for the sale of alcoholic beverages which were in existence prior to 11/6/69.

NOTE: Municipal retail beer license fees range from 1¢ to $100 and liquor licenses from $50 to $500.

Allocation of Revenues
DISTILLED SPIRITS AND WINE TAXES: Beginning with the fiscal year 1971-1972, 4% of these taxes shall be allotted for administration and enforcement of the beverage tax laws and for the cost of administering alcohol studies. Of the balance 38.48% shall be entered in the municipal and county shared tax account and distributed under subchapter 1 of Chapter 79. BEER TAX: To the State General Fund. STATE SPIRITS AND WINE LICENSE FEES: To State General Fund except country club, yachting club and airport fees, retained by town or village where located. MUNICIPAL LICENSE FEES AND MUNICIPAL STORE PROFITS: Retained locally.

WYOMING

Method of Control
STATE MONOPOLY AT WHOLESALE: Exclusive retail licensing (except of railroads) by counties and municipalities.

Local Collections
COUNTIES AND MUNICIPALITIES collect fees for all retail licenses except those issued (by the State) to railroads.

Allocation of Revenues
WHOLESALE AND RAILROAD LICENSE FEES, AND EXCISE TAXES: To State General Fund. RETAIL LICENSE FEES: to town or county granting the license.

Wyoming Liquor Commission
and the
Wyoming Department of Revenue

Calendar Year

Revenue Source	Tax Rate	1977 ($1000)	1976 ($1000)	Percentage Change
Net Profit		$ 2,867	$ 2,371	20.9%
Gross Sales[a]		21,746	19,379	12.2
Discounts		0	0	–
Net Sales		21,746	19,379	12.2
Cost of Goods		18,030	16,313	10.5
Gross Profit		3,716	3,066	21.2
Cost of Operation		849	695	22.2
License Fees		$ 9	$ 10	–4.7%
Excise Taxes		$ 1,352	$ 1,237	9.3%
Spirits	$ .10/pt.	1,106[b]	1,008[b]	9.7
Wine	$ .03/pt.			
Beer	$ .02/gal.	247	229	7.6
Sales Taxes[c]	3%	$ 2,200	$ 2,000	10.0%
Other Taxes				
Miscellaneous Income		$ 31	$ 23	33.5%
State Total		$ 6,459	$ 5,640	20.3%
Local Taxes		$ 351	$ 349	0.5%
License and Permit Fees:				
Cheyenne		51	49	3.9
Other[d]		300	300	–
State and Local Total		$ 6,810	$ 5,989	13.7%

NOTE: Percentages are computed from unrounded numbers. Due to rounding, detail may not add to total.
[a]Liquor sales based at wholesale level.
[b]Figure represents distilled spirits and wine receipts from Yellowstone National Park, Warren Air Force Base, and Union Pacific Railroad.
[c]General retail; estimated.
[d]Estimated.

Source of Alcohol Beverage Revenues in Wyoming